THE NATIONAL ARCHIVES
LITTERA SCRIPTA MANET
FEDERAL REGISTER
OF THE UNITED STATES 1934

VOLUME 17 NUMBER 229

Washington, Saturday, November 22, 1952

TITLE 14—CIVIL AVIATION

Chapter II—Civil Aeronautics Administration, Department of Commerce

[Amdt. 40]

PART 608—DANGER AREAS

ALTERATIONS

The danger area alterations appearing hereinafter have been coordinated with the civil operators involved, the Army, the Navy, and the Air Force, through the Air Coordinating Committee, Airspace Subcommittee, and are adopted to become effective when indicated in order to promote safety of the flying public. Since a military function of the United States is involved, compliance with the notice, procedures, and effective date provisions of Section 4 of the Administrative Procedure Act is not required. Part 608 is amended as follows:

1. In § 608.30, a Hammond Bay, Michigan, area (D–424), is added to read:

Name and location (chart)	Description by geographical coordinates	Designated altitudes	Time of designation	Using agency
HAMMOND BAY (D–424) (Green Bay Chart).	Beginning at lat. 45°54′30″ N., long. 84°13′00″ W.; SE. to lat. 45°35′40″ N., long. 83°20′00″ W.; SSW. to lat. 45°22′00″ N., long. 83°29′00″ W.; NW. to lat. 45°41′00″ N., long. 84°22′20″ W.; NNE. to lat. 45°54′30″ N., long. 84°13′00″ W., point of beginning.	Surface to unlimited.	Daylight hours only.	Selfridge AFB, Mount Clemens, Mich.

2. In § 608.51, a Del Rio, Texas, area (D–425), is added to read:

Name and location (chart)	Description by geographical coordinates	Designated altitudes	Time of designation	Using agency
DEL RIO (D–425) (Del Rio Chart).	Beginning at lat. 29°39′40″ N., long. 100°40′00″ W.; due S. to lat. 29°33′00″ N.; due W. to long. 100°51′30″ W.; WNW to Highway 277 at lat. 29°33′40″ N, long 100°53′00″ W.; northerly along Highway 277 to lat. 29°39′40″ N, long. 100°52′00″ W.; due E. to lat. 29°39′40″ N., long. 100°40′00″ W., point of beginning.	Surface to 30,000 feet.	Daylight hours only, 7 days a week.	Laughlin AFB, Del Rio, Tex.

3. In § 608.57, the Haven, Wisconsin, area (D–84), published on June 12, 1951 in 16 F. R. 5532, is revised to read:

Name and location (chart)	Description by geographical coordinates	Designated altitudes	Time of designation	Using agency
HAVEN (D–84) (Milwaukee and Green Bay Charts).	Beginning at lat. 44°04′30″ N., long. 87°32′50″ W.; SE. to lat. 44°02′30″ N., long. 87°28′00″ W.; SE. to lat. 43°57′05″ N., long. 87°22′10″ W.; due S. to lat. 43°47′00″ N.; SSW. to lat. 43°41′30″ N., long. 87°25′00″ W.; WNW. to lat. 43°44′30″ N., long. 87°36′00″ W.; NW. to lat. 43°48′00″ N., long. 87°42′30″ W.; due W. to long. 87°47′50″ W.; due N. to lat. 43°55′30″ N.; NE. to lat. 44°04′30″ N., long. 87°32′50″ W., point of beginning.	Surface to 85,000 feet above MSL.	Daylight hours only under VFR conditions.	45th AAA Brigade.

(Continued on next page)

CONTENTS

FEDERAL REGISTER

Published daily, except Sundays, Mondays, and days following official Federal holidays, by the Federal Register Division, National Archives and Records Service, General Services Administration, pursuant to the authority contained in the Federal Register Act, approved July 26, 1935 (49 Stat. 500, as amended; 44 U. S. C., ch. 8B), under regulations prescribed by the Administrative Committee of the Federal Register, approved by the President. Distribution is made only by the Superintendent of Documents, Government Printing Office, Washington 25, D. C.

The regulatory material appearing herein is keyed to the Code of Federal Regulations, which is published, under 50 titles, pursuant to section 11 of the Federal Register Act, as amended June 19, 1937.

The FEDERAL REGISTER will be furnished by mail to subscribers, free of postage, for $1.50 per month or $15.00 per year, payable in advance. The charge for individual copies (minimum 15¢) varies in proportion to the size of the issue. Remit check or money order, made payable to the Superintendent of Documents, directly to the Government Printing Office, Washington 25, D. C.

There are no restrictions on the republication of material appearing in the FEDERAL REGISTER.

CONTENTS—Continued

CONTENTS—Continued

CONTENTS—Continued

CODIFICATION GUIDE

A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such.

4. In § 608.63, the Punta Figuras, Puerto Rico, area (D–409), published on June 3, 1952, in 17 F. R. 4977, is amended by changing the "Time of Designation" column to read: "Daylight hours during periods of unrestricted visibility and only after issuance of NOTAMS by the Commandant, 10th Naval District, at least 48 hours prior to firing. NOTAMS also to be issued upon cessation of firing."

(Sec. 205, 52 Stat. 984, as amended; 49 U. S. C. 425. Interprets or applies sec. 601, 52 Stat. 1007, as amended; 49 U. S. C. 551)

This amendment shall become effective on November 21, 1952.

[SEAL] F. B. LEE,
Acting Administrator of Civil Aeronautics.

[F. R. Doc. 52–12465; Filed, Nov. 21, 1952; 8:47 a. m.]

TITLE 7—AGRICULTURE

Chapter VIII—Production and Marketing Administration (Sugar Branch), Department of Agriculture

Subchapter B—Sugar Requirements and Quotas

[Sugar Reg. 814.7, Amdt. 4]

PART 814—ALLOTMENT OF SUGAR QUOTAS

PUERTO RICO, 1952

Basis and purpose. This amendment is issued under section 205 (a) of the Sugar Act of 1948 (hereinafter called

the "act") for the purpose of revising § 814.7 (17 F. R. 2477, 6759, 7008, 7366) which allots the 1952 sugar quota for Puerto Rico for consumption in the continental United States (including raw sugar transferred for further processing and shipment within the direct-consumption portion of such quota) and the 1952 sugar quota for local consumption in Puerto Rico among persons (1) whose Puerto Rican raw sugar is brought into the continental United States or who transfer such sugar for further processing and shipment to the continental United States as direct-consumption sugar, and (2) who market sugar for local consumption in Puerto Rico.

The sugar quota for Puerto Rico for consumption in the continental United States is referred to herein as "mainland quota" and allotments thereof are referred to as "mainland allotments". The sugar quota for consumption in Puerto Rico and allotments thereof are referred to respectively as "local quota" and "local allotments".

Amendment 2 (17 F. R. 6758) to Sugar Regulation 813 increased the mainland quota for Puerto Rico by 45,155 short tons, raw value, and Amendment 5 (17 F. R. 10498) further increased the mainland quota by 15,444 short tons, raw value, to a total of 970,599 short tons, raw value. As established in Sugar Regulation 814.7 issued March 19, 1952 (17 F. R. 2477), representatives of all allottees stipulated for the record of the hearing with respect to allotment of the 1952 quotas for Puerto Rico, or subsequently in writing, that any increase in the 1952 sugar quotas after the initial allotment order shall be allotted, without further hearing, on the same basis as the initial allotments were made.

Since immediate action must be taken by a number of allottees to market the increases in allotments provided by Amendment 5 to Sugar Regulation 813, it is imperative that this amendment become effective at the earliest possible date in order to permit continued orderly marketing of sugar. Accordingly, it is hereby found that compliance with the 30-day effective date requirement of the Administrative Procedure Act (60 Stat. 237), is impracticable and contrary to the public interest and, consequently, this order shall be effective when published in the FEDERAL REGISTER.

Pursuant to the authority vested in the Secretary of Agriculture by section 205 (a) of the act, paragraph (a) of § 814.7, as amended, is hereby further amended to read as follows:

§ 814.7 *Allotments of 1952 sugar quotas for Puerto Rico*—(a) *Allotments.* The 1952 sugar quota for Puerto Rico for consumption in the continental United States (including raw sugar to be further processed and marketed within the direct-consumption portion of such quota), amounting to 970,599 short tons of sugar, raw value, and the 1952 sugar quota for local consumption in Puerto Rico, amounting to 110,000 short tons of sugar, raw value, are hereby allotted to the following processors in amounts which appear in columns (1) and (2) opposite their respective names:

[Short tons, raw value]

Processor	(1) Mainland allotment	(2) Local allotment
Antonio Roig, Sucesores, S. en C	22,626	23,200
Arturo Lluberas, (estate of) y Sobrinos (San Francisco)	4,097	1,576
Asociacion Azucarera Cooperativa (Lafayette)	29,413	609
Central Aguirre Sugar Co., a Trust	101,397	1,884
Central Coloso, Inc	49,802	801
Central Eureka, Inc	30,850	1,456
Central Guamani, Inc	9,000	1,239
Central Igualdad, Inc	22,284	17,632
Central Juanita, Inc	30,722	2,808
Central Mercedita, Inc	49,896	17,912
Central Monserrate, Inc	22,776	1,387
Central San Jose, Inc	18,126	22
Central San Vicente, Inc	50,388	2,024
Compania Azucarera del Camuy, Inc. (Rio Llano)	14,401	92
Compania Azucarera del Toa	27,218	-------
Cooperativa Azucarera Los Canos	32,955	97
Corporation Azucarera Sauri & Subira (Constancia Ponce)	10,083	1,553
Eastern Sugar Associates, a Trust	104,811	16,122
Fajardo Sugar Co	108,252	166
Land Authority of Puerto Rico	62,860	9
Mario Mercado e Hijos (Rufina)	28,146	1,526
Mayaguez Sugar Co., Inc. (Rochelaise)	9,475	181
Plata Sugar Co	43,486	552
Soller Sugar Co	11,403	11
So. Porto Rico Sugar Co. of Puerto Rico (Guanica)	76,132	17,141
Total quotas	970,599	110,000

(Sec. 403, 61 Stat. 932; 7 U. S. C. Sup. 1153. Interprets or applies sec. 205, 61 Stat. 926; 7 U. S. C. Sup. 1115)

Done at Washington, D. C., this 18th day of November 1952. Witness my hand and the seal of the Department of Agriculture.

[SEAL] CHARLES F. BRANNAN,
Secretary.

[F. R. Doc. 52-12477; Filed, Nov. 21, 1952; 8:48 a. m.]

Chapter IX—Production and Marketing Administration (Marketing Agreements and Orders), Department of Agriculture

[Lemon Reg. 462]

PART 953—LEMONS GROWN IN CALIFORNIA AND ARIZONA

LIMITATION OF SHIPMENTS

§ 953.569 *Lemon Regulation 462*—(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 53, as amended (7 CFR Part 953; 14 F. R. 3612), regulating the handling of lemons grown in the State of California or, in the State of Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and upon the basis of the recommendation and information submitted by the Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of the quantity of such lemons which may be handled, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule making procedure, and postpone the effective date of this section until 30 days after publication thereof in the FEDERAL REGISTER (60 Stat. 237; 5 U. S. C. 1001 et seq.) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions of this section effective as hereinafter set forth. Shipments of lemons, grown in the State of California or in the State of Arizona, are currently subject to regulation pursuant to said amended marketing agreement and order; the recommendation and supporting information for regulation during the period specified in this section was promptly submitted to the Department after an open meeting of the Lemon Administrative Committee on November 19, 1952; such meeting was held, after giving due notice thereof to consider recommendations for regulation, and interested persons were afforded an opportunity to submit their views at this meeting; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period hereinafter specified; and compliance with this section will not require any special preparation on the part of persons subject thereto which cannot be completed by the effective time of this section.

(b) *Order.* (1) The quantity of lemons grown in the State of California or in the State of Arizona which may be handled during the period beginning at 12:01 a. m., P. s. t., November 23, 1952, and ending at 12:01 a. m., P. s. t., November 30, 1952, is hereby fixed as follows:

(i) District 1: 17 carloads;

(ii) District 2: 210 carloads;

(iii) District 3: 13 carloads.

(2) The prorate base of each handler who has made application therefor, as provided in the said amended marketing agreement and order, is hereby fixed in accordance with the prorate base schedule which is attached hereto and made a part hereof by this reference.

(3) As used in this section, "handled," "handler," "carloads," "prorate base," "District 1," "District 2" and "District 3," shall have the same meaning as when used in the said amended marketing agreement and order.

(48 Stat. 31, as amended; 7 U. S. C. 601)

Done at Washington, D. C., this 20th day of November 1952.

[SEAL] S. R. SMITH,
Director, Fruit and Vegetable Branch, Production and Marketing Administration.

PRORATE BASE SCHEDULE

DISTRICT NO. 1

[Storage date: Nov. 9, 1952]

[12:01 a. m. Nov. 16, 1952, to 12:01 a. m. Nov. 30, 1952]

Handler	Prorate base (percent)
Total	100.000
Klink Citrus Association	19.537
Lemon Cove Association	21.493
Porterville Citrus Association	.912
Tulare County Lemon & Grapefruit Association	24.053
California Citrus Groves, Inc., Ltd	.000
Harding & Leggett	17.134
Zaninovich Bros., Inc	16.871

DISTRICT NO. 2

Total	100.000
American Fruit Growers, Inc., Corona	.015
American Fruit Growers, Inc., Fullerton	.233
American Fruit Growers, Inc., Upland	.070
Eadington Fruit Co	.449
Ventura Coastal Lemon Co	5.269
Ventura Pacific Co	4.447
Glendora Lemon Growers Association	1.772
La Verne Lemon Association	.406
La Habra Citrus Association	.587
Yorba Linda Citrus Association, The	.492
Escondido Lemon Association	.873
Cucamonga Mesa Growers	.290
Etiwanda Citrus Fruit Association	.032
Mountain View Fruit Association	.000
San Dimas Lemon Association	.696
Upland Lemon Growers Association	2.296
Central Lemon Association	.213
Irvine Citrus Association	.254
Placentia Mutual Orange Association	.534
Corona Citrus Association	.039
Corona Foothill Lemon Co	.525
Jameson Co	.308
Arlington Heights Citrus Co	.204
College Heights Orange & Lemon Association	2.091
Chula Vista Citrus Association, The	.570
Escondido Cooperative Citrus Association	.046
Fallbrook Citrus Association	1.117
Lemon Grove Citrus Association	.183
Carpinteria Lemon Association	4.166
Carpinteria Mutual Citrus Association	4.757
Goleta Lemon Association	6.630
Johnston Fruit Co	7.417
Hazeltine Packing Co	.184
North Whittier Heights Citrus Association	.104
San Fernando Heights Lemon Association	.654
Sierra Madre-Lamanda Citrus Association	.309
Briggs Lemon Association	2.456
Culbertson Lemon Association	1.549
Fillmore Lemon Association	.545
Oxnard Citrus Association	7.101
Rancho Sespe	.584
Santa Clara Lemon Association	5.806
Santa Paula Citrus Fruit Association	2.443
Saticoy Lemon Association	6.137
Seaboard Lemon Association	7.863
Somis Lemon Association	4.898
Ventura Citrus Association	1.531
Ventura County Citrus Association	.992
Limoneira Co	2.461
Teague-McKevett Association	.516
East Whittier Citrus Association	.255
Leffingwell Rancho Lemon Association	.420

PRORATE BASE SCHEDULE—Continued

DISTRICT NO. 2—continued

Handler	Prorate base (percent)
Murphy Ranch Co	0.775
Chula Vista Mutual Lemon Association	.529
Index Mutual Association	.200
La Verne Cooperative Citrus Association	.745
Ventura County Orange & Lemon Association	3.557
Whittier Mutual Orange & Lemon Association	.008
Dunning Ranch	.056
Huarte, Joseph D	.000
Latimer, Harold	.041
Orange Belt Fruit Distributors	.193
Paramount Citrus Association, Inc	.057
Santa Rosa Lemon Association	.000

DISTRICT NO. 3

Total	100.000
Consolidated Citrus Growers	3.448
Phoenix Citrus Packing Co	1.844
Arizona Citrus Growers	60.114
Desert Citrus Growers Co	8.138
Tempeco Groves	15.098
Arlington Heights Citrus Co	4.418
Mesa Harvest Produce Co	.821
Pioneer Fruit Co	4.392
Allen & Allen Citrus Packing Co	.000
Maricopa Citrus Co	1.022
Mutual Citrus Products Co., Inc	.000
Sunny Valley Citrus Packing Co	.705

[F. R. Doc. 52-12532; Filed, Nov. 21, 1952; 9:00 a. m.]

TITLE 15—COMMERCE AND FOREIGN TRADE

Chapter III—Bureau of Foreign and Domestic Commerce, Department of Commerce

Subchapter C—Office of International Trade

[6th Gen. Rev. of Export Regs., Amdt. 21]

PART 373—LICENSING POLICIES AND RELATED SPECIAL PROVISIONS

MISCELLANEOUS AMENDMENTS

1. Section 373.24 *Statement of past participation in exports for certain commodities* is amended in the following particular:

Subparagraph (4) *Plumbers' brass goods, Schedule B No. 618857* of paragraph (b) *Commodities requiring statement of past participation* is hereby deleted.

This part of the amendment shall become effective as of November 10, 1952.

2. Section 373.32 *Licensing policies for tinplate* is amended in the following particulars:

a. Paragraph (c) *Definitions* is redesignated paragraph (a) *Definitions.*

b. Paragraph (a) *Specification production plate* is redesignated paragraph (b) *Specification production plate.*

c. Paragraph (b) *Tinplate secondary products* is redesignated paragraph (c) *Tinplate secondary products* and is further amended in the following particulars:

1. Subparagraph (1) *Consignee and end uses* is amended to read as follows:

(1) *Consideration of license applications.* In general, applications for licenses will be considered for approval by the Office of International Trade in accordance with the provisions of § 373.24, except that a small portion of the secondary tinplate quota will be distributed to satisfy the needs of certain countries where the total tinplate requirements cannot be met out of the specification production plate quota.

2. Note 2 *Consignee information* following paragraph (b) is amended by substituting in the first sentence the words "specification production plate" for "all tinplate".

3. Note 3 *Quotas established for tinplate* is amended to read as follows:

3. *Quotas established for tinplate.* The following separate export quotas are established quarterly against which each grade of tinplate will be licensed.

(a) Specification production plate.

1. For food packing.

2. For petroleum packaging.

(b) Tinplate secondary products.

This part of the amendment shall become effective as of November 20, 1952.

(Sec. 3, 63 Stat. 7; 65 Stat. 43; 50 U. S. C. App. Sup. 2023. E. O. 9630, Sept. 27, 1945, 10 F. R. 12245, 3 CFR, 1945 Supp.; E. O. 9919, Jan. 3, 1948, 13 F. R. 59, 3 CFR, 1948 Supp.)

LORING K. MACY,
Director,
Office of International Trade.

[F. R. Doc. 52-12467; Filed, Nov. 21, 1952; 8:47 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue, Department of the Treasury

Subchapter A—Income and Excess Profits Taxes

[Regs. 111, T. D. 5946]

PART 29—INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

EXCESS PROFITS TAX; DEDUCTION OF EXPENDITURES FOR ADVERTISING AND GOOD WILL

On September 5, 1952, notice of proposed rule making, regarding certain provisions of the Excess Profits Tax Act of 1950, approved January 3, 1951, was published in the FEDERAL REGISTER (17 F. R. 8048). No objection to such rules having been received, the amendments set forth below necessary to conform Regulations 111 to such provisions are hereby adopted.

PARAGRAPH 1. There is inserted immediately preceding section 29.23 (a)–1 the following:

SEC. 303. EXPENDITURES FOR ADVERTISING AND GOOD WILL (EXCESS PROFITS TAX ACT OF 1950, APPROVED JANUARY 3, 1951).

Section 23 (a) (1) (C) of the Internal Revenue Code (relating to expenditures for advertising and good will) is hereby amended to read as follows:

(C) *Expenditures for advertising and good will.* If a corporation has, for the purpose of computing its excess profits tax credit under Chapter 2E, or Subchapter D of this chapter, claimed the benefits of the election provided in section 733 or section 451, as the case may be, no deduction shall be allowable under subparagraph (A) to such corporation for expenditures for advertising or the promotion of good will which, under the rules and regulations prescribed under section 733 or section 451, as the case may be, may be regarded as capital investments.

PAR. 2. Section 29.23 (a)–14, relating to the deduction of expenditures for advertising or promotion of good will, is amended to read as follows:

§ 29.23 (a)–14 *Expenditures for advertising or promotion of good will.* A corporation which has, for the purpose of computing its excess profits credit, elected under section 733 (applicable to the excess profits tax imposed by subchapter E of chapter 2) or under section 451 (applicable to the excess profits tax imposed by subchapter D of chapter 1) to charge to capital account for taxable years in its base period expenditures for advertising or the promotion of good will which may be regarded as capital investments may not deduct similar expenditures for the taxable year. Such a taxpayer has the burden of proving that expenditures for advertising or the promotion of good will which it seeks to deduct for such later taxable years may not be regarded as capital investments under the provisions of the regulations prescribed under section 733 or 451, as the case may be. For rules for determining what expenditures for advertising or the promotion of good will may be regarded as capital investments, and for information required to be submitted with respect to such expenditures, see § 30.733–2 of Regulations 109 (26 CFR, 1941 Supp., 30.733–2) and § 35.733–2 of Regulations 112 (26 CFR, 1943 Cum. Supp. 35.733–2) (which sections are applicable to the excess profits tax imposed by subchapter E of chapter 2) and § 40.451–2 of this subchapter (Regulations 130 (applicable to the excess profits tax imposed under subchapter D of chapter 1)).

(53 Stat. 32; 26 U. S. C. 62)

[SEAL] JUSTIN F. WINKLE,
Acting Commissioner of Internal Revenue.

Approved: November 19, 1952.

THOMAS J. LYNCH,
Acting Secretary of the Treasury.

[F. R. Doc. 52–12490; Filed, Nov. 21, 1952; 8:50 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF THE TREASURY

Bureau of Internal Revenue

[26 CFR Part 29]

INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

CERTAIN DISTRIBUTIONS OF STOCK ON REORGANIZATION

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth below in tentative form are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in sections 62 and 3791 of the Internal Revenue Code (53 Stat. 32, 467; 26 U. S. C. 62, 3791).

[SEAL] JUSTIN F. WINKLE,
Acting Commissioner of Internal Revenue.

In order to conform Regulations 111 (26 CFR Part 29) to section 317 (relating to certain distributions of stock on reorganization) of the Revenue Act of 1951, approved October 20, 1951, such regulations are hereby amended as follows:

PARAGRAPH 1. Section 29.112 (a)–1, as amended by Treasury Decision 5402, approved September 5, 1944, is further amended by adding at the end of paragraph (f) thereof the following sentence: "See section 112 (b) (11), with respect to nonrecognition of gain upon the distribution of stock (other than preferred) in a corporation a party to a reorganization under certain circumstances without the surrender of stock."

PAR. 2. There is inserted immediately following § 29.112 (b) (10)–2 the following:

SEC. 317. CERTAIN DISTRIBUTIONS OF STOCK ON REORGANIZATION (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Distributions not in liquidation.* Section 112 (b) (relating to nonrecognition of gain or loss in the case of certain exchanges) is hereby amended by adding at the end thereof the following new paragraph:

(11) *Distribution of stock not in liquidation.* If there is distributed, in pursuance of a plan of reorganization, to a shareholder of a corporation which is a party to the reorganization, stock (other than preferred stock) in another corporation which is a party to the reorganization, without the surrender by such shareholder of stock, no gain to the distributee from the receipt of such stock shall be recognized unless it appears that (A) any corporation which is a party to such reorganization was not intended to continue the active conduct of a trade or business after such reorganization, or (B) the corporation whose stock is distributed was used principally as a device for the distribution of earnings and profits to the shareholders of any corporation a party to the reorganization.

* * * * *

(c) *Effective date.* The amendments made by this section shall be applicable with respect to taxable years ending after the date of the enactment of this Act, but shall apply only with respect to distributions of stock made after such date.

§ 29.112 (b) (11)–1 *Certain distributions of stock on reorganization.* (a) If there is distributed after October 20, 1951, in pursuance of a plan of reorganization, to a shareholder of a corporation which is a party to the reorganization stock (other than preferred stock) in another corporation which is a party to the reorganization, without the surrender by such shareholder of stock, no gain to such shareholder from the receipt of such stock shall be recognized, unless it appears that:

(1) Any corporation which is a party to such reorganization was not intended to continue the active conduct of a trade or business after such reorganization, or

(2) The corporation whose stock is distributed was used principally as a device for the distribution of earnings and profits to the shareholders of any corporation a party to the reorganization.

(b) For section 112 (b) (11) to be applicable, there must be a reorganization as defined in section 112 (g) (1) and a distribution to shareholders in pursuance of the plan of reorganization. Accordingly, for the purpose of section 112 (b) (11), there must be compliance with the rules prescribed in §§ 29.112 (a)–1, 29.112 (g)–1, and 29.112 (g)–2, relating to reorganizations and to exchanges and distributions. The distributions under section 112 (b) (11) must be of stock in a corporation which is a party to the reorganization.

(c) Section 112 (b) (11) involves cases in which one corporation, in a reorganization as defined in section 112 (g) (1) (D), transfers a part of its assets to another corporation in exchange for stock, and, in pursuance of the plan of reorganization, distributes or causes to be distributed on its behalf to its shareholders, without the surrender by them of stock in the transferor corporation, stock (other than preferred stock) received in the reorganization. For limitations specially applicable under section 112 (b) (11), see § 29.112 (b) (11)–2. The distribution of preferred stock or other property received in the reorganization, or of other property of the transferor corporation, is not within the provisions of section 112 (b) (11).

§ 29.112 (b) (11)–2 *Limitations upon the application of section 112 (b) (11).* (a) The benefits of section 112 (b) (11) are limited to a reorganization in which all of the corporations, parties to the reorganization, are intended to continue the active conduct of a trade or business after the reorganization, and in which the corporation whose stock is distributed is not used principally as a device for the distribution of earnings and profits to shareholders of any corporation a party to the reorganization. The underlying assumption of section 112 (b) (11) and of the rules applicable to reorganizations is that the reorganization and distribution of stock must result in a continuation of the old business activities and in a continuation of the interests of the shareholders therein.

(b) A corporation shall be considered for the purpose of section 112 (b) (11) to be engaged in the active conduct of a trade or business after the reorganiza-

tion only if it directly conducts such business or indirectly conducts the business through ownership of stock in another corporation directly conducting the business, which other corporation is a subsidiary (whether or not majority-owned) of the corporation, a party to the reorganization. For the purpose of the preceding sentence, a corporation is considered a subsidiary of another corporation if a majority of its voting stock is owned by the other corporation or if a part of its stock (whether or not a majority of its voting stock) is owned by the other corporation under such circumstances that the policies of the first corporation are directed by the second corporation. The assets, if any, of a corporation used directly in the conduct of a business and stock, if any, held by a corporation in a subsidiary actively conducting a business must constitute a substantial part of all of the assets of the corporation.

(c) Ordinarily, the business reasons (as distinguished from any desire to make a distribution of earnings and profits to the shareholders) which support the reorganization and the distribution of the stock will require the distribution of all of the stock received by the transferor corporation in the reorganization.

Example 1. Corporation A owns and operates several mines and in addition owns 45 percent of the stock of Corporation X, 40 percent of the stock of Corporation Y, and 35 percent of the stock of Corporation Z. Corporation A is the largest single shareholder in each of these corporations, and directs their policies in such manner that these corporations are operated as subsidiaries of Corporation A. Corporations X, Y, and Z are each directly engaged in the active conduct of a trade or business. Corporation A transfers all its stock in Corporations X, Y, and Z to newly organized Corporation B in exchange for all of Corporation B's stock, which stock is distributed pro rata among the shareholders of Corporation A. Corporation B then directs the policies of these corporations in such manner that they are operated as subsidiaries of Corporation B. There are no other relevant facts. The distribution of the stock (other than preferred stock) in Corporation B to the shareholders of Corporation A is within the terms of section 112 (b) (11).

Example 2. Corporation C owns and operates a department store. It decides to provide parking facilities for the customers of the store. In order to provide such facilities, Corporation C enters into a contract to purchase land adjacent to its premises. The purchase price of the land is $100,000 and it is estimated that the cost of developing the parking lot will be $50,000. In order to separate the operations of the parking lot from those of the department store, Corporation C transfers to a newly formed Corporation D $90,000 in cash and $90,000 in bonds, together with the contract for the purchase of the land, in exchange for all the stock of Corporation D, which stock is distributed pro rata among the shareholders of Corporation C. The purchase of the land is completed on the date fixed in the contract, and the parking facilities are developed and operated by Corporation D. There are no other relevant facts. The transfer of the cash, bonds, and contract to Corporation D in exchange for its stock is a reorganization under section 112 (g) (1) and the distribution of stock (other than preferred stock) in Corporation D to the shareholders of Corporation C is within the terms of section 112 (b) (11).

Example 3. Corporation E is engaged in a manufacturing business. The assets of Corporation E include $300,000 in cash and $600,000 in bonds in addition to $450,000 in other assets used in the manufacturing business. Corporation E forms a new corporation, F, to which Corporation E transfers $200,000 in cash and the $600,000 in bonds in exchange for all the stock of Corporation F, which stock is distributed among the shareholders of Corporation C pro rata. There are no other relevant facts. The transfer of cash and bonds to Corporation F is not a reorganization under section 112 (g) (1) of the Code; therefore, the distribution of the stock of Corporation F is taxable as a dividend to the extent provided in section 115 (a).

PAR. 3. Section 29.112 (g)–1, as amended by Treasury Decision 5402, is further amended by inserting immediately preceding the last sentence of paragraph (b) thereof the following: "The nonrecognition of gain or loss is also prescribed with respect to the distribution occurring after October 20, 1951, in pursuance of a plan of reorganization, to a shareholder of a corporation which is a party to the reorganization, of stock (other than preferred stock) in another corporation which is a party to the reorganization, where such shareholder does not surrender any stock. (See section 112 (b) (11) and the regulations thereunder.)"

PAR. 4. Section 29.112 (g)–2 is amended by striking from paragraph (g) (which paragraph begins with the words "The term 'plan of reorganization'") the word "exchanges" wherever it appears and inserting in each instance in lieu thereof the words "exchanges or distributions".

PAR 5. Section 29.112 (g)–5 is amended by adding at the end thereof the following sentence: "See § 29.112 (b) (11) with respect to the distribution occurring after October 20, 1951, to a shareholder, in pursuance of a plan of reorganization of stock (other than preferred stock) in another corporation which is a party to the reorganization, without the surrender by such shareholder of stock."

PAR. 6. There is inserted immediately after § 29.113 (a) (22)–1 the following:

SEC. 317. CERTAIN DISTRIBUTIONS OF STOCK ON REORGANIZATION (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(b) *Basis of stock.* Section 113 (a) (relating to unadjusted basis for determining gain or loss) is hereby amended by adding at the end thereof the following new paragraph:

(23) *Tax-free distributions.* If the property consists of stock distributed after the date of the enactment of the Revenue Act of 1951 to a taxpayer in connection with a transaction described in section 112 (b) (11) (hereinafter in this paragraph called "new stock"), or consists of stock in respect of which such distribution was made (hereinafter in this paragraph called "old stock"), then the basis of the new stock and of the old stock, respectively, shall, in the shareholder's hands, be determined by allocating between the old stock and the new stock the adjusted basis of the old stock; such allocation to be made under regulations prescribed by the Secretary.

(c) *Effective date.* The amendments made by this section shall be applicable with respect to taxable years ending after the date of the enactment of this Act, but shall apply only with respect to distributions of stock made after such date.

§ 29.113 (a) (23)–1 *Basis of stock on certain distributions on reorganization.* The distribution, in pursuance of a plan of reorganization, to a shareholder of a corporation (a party to the reorganization) of stock in another corporation (also a party to the reorganization) may be within the provisions of section 112 (g) of the Revenue Act of 1932, or the corresponding provisions of prior revenue laws, if made before January 1, 1934, or may be within the provisions of section 112 (b) (11) if made after October 20, 1951, and if the distribution consists of stock other than preferred stock. Section 112 (g) of the Revenue Act of 1932 and section 112 (b) (11) provide that no gain shall be recognized to the shareholder in the case of such distribution. The basis of the stock in respect of which the distribution was made and of the stock distributed to the shareholder is ascertained in accordance with the principles set forth in § 29.113 (a) (12)–1 in the case of such a distribution made before January 1, 1934. The same principles of § 29.113 (a) (12)–1 shall apply to the determination of the basis of such stock in the case of a distribution after October 20, 1951, to which section 112 (b) (11) is applicable.

PAR. 7. Section 29.115–11 as amended by Treasury Decision 5402, is further amended by striking subparagraph (1) of paragraph (c) thereof and inserting in lieu thereof the following:

(1) The distribution, in pursuance of a plan of reorganization, by or on behalf of a corporation a party to the reorganization, to its shareholders:

(i) Of stock or securities in such corporation or in another corporation a party to the reorganization in any taxable year beginning before January 1, 1934, without the surrender by the distributees of stock or securities in such corporation (see section 112 (g) of the Revenue Act of 1932); or

(ii) Of stock (other than preferred stock) in another corporation which is a party to the reorganization without the surrender by the distributees of stock in the distributing corporation if the distribution occurs after October 20, 1951 (see section 112 (b) (11)); or

(iii) Of stock or securities in such corporation or in another corporation a party to the reorganization in any taxable year (beginning before January 1, 1939, or on or after such date) in exchange for its stock or securities (see section 112 (b) (3))

if no gain to the distributees from the receipt of such stock or securities was recognized by law.

[F. R. Doc. 52–12489; Filed, Nov. 21, 1952; 8:50 a. m.]

[26 CFR Part 29]

INCOME TAX; TAXABLE YEARS ENDING AFTER APRIL 30, 1951

GAINS FROM SALE OR EXCHANGE OF CERTAIN PROPERTY BETWEEN SPOUSES OR BETWEEN AN INDIVIDUAL AND A CONTROLLED CORPORATION

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth below in tentative form are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in sections 62 and 3791 of the Internal Revenue Code (53 Stat. 32, 467; 26 U. S. C. 62, 3791).

[SEAL] JUSTIN F. WINKLE,
Acting Comissioner of Internal Revenue.

In order to conform Regulations 111 (26 CFR, Part 29) to section 328 of the Revenue Act of 1951, approved October 20, 1951, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 29.117–1 the following:

SEC. 328. TREATMENT OF GAIN ON SALES OF CERTAIN PROPERTY BETWEEN SPOUSES AND BETWEEN AN INDIVIDUAL AND A CONTROLLED CORPORATION (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Disallowance of capital gain treatment.* Section 117 (relating to capital gains and losses) is hereby amended by adding at the end thereof the following new subsection:

(o) *Gain from sale of certain property between spouses or between an individual and a controlled corporation*—(1) *Treatment of gain as ordinary income.* In the case of a sale or exchange, directly or indirectly, of property described in paragraph (2)—

(A) Between a husband and wife; or

(B) Between an individual and a corporation more than 80 per centum in value of the outstanding stock of which is owned by such individual, his spouse, and his minor children and minor grandchildren;

any gain recognized to the transfer or from the sale or exchange of such property shall be considered as gain from the sale or exchange of property which is neither a capital asset nor property described in subsection (j).

(2) Subsection applicable only to sales or exchanges of depreciable property. This subsection shall apply only in the case of a sale or exchange of property by a transferor which in the hands of the transferee is property of a character which is subject to the allowance for depreciation provided in section 23 (1).

(b) *Effective date.* The amendment made by subsection (a) shall be applicable with respect to taxable years ending after April 30, 1951, but shall apply only with respect to sales or exchanges made after May 3, 1951.

PAR. 2. There is added after § 29.117–10 the following new section:

§ 29.117–13 *Gain from sale or exchange of certain property between spouses or between an individual and a controlled corporation.* Section 117 (o) provides that any gain recognized to the transferor from the sale or exchange, directly or indirectly, between a husband and wife or between an individual and a controlled corporation, of property which, in the hands of the transferee, is property of a character subject to the allowance for depreciation provided in section 23 (l) (including such property with respect to which a deduction for amortization is allowable under section 23 (t)) shall be considered as gain from the sale or exchange of property which is neither a capital asset nor property described in section 117 (j). This rule is applicable for taxable years ending after April 30, 1951, but only with respect to sales or exchanges made after May 3, 1951. For the purpose of section 117 (o), a corporation is controlled when more than 80 percent in value of all outstanding stock of the corporation is owned (whether legal ownership or beneficial ownership) by the taxpayer, his spouse, and his minor children and minor grandchildren. For the purpose of this rule, the terms "children" and "grandchildren" include stepchildren and legally adopted children. The provisions of section 117 (o) are applicable whether the property be transferred from the corporation to the shareholder or from the shareholder to the corporation.

[F. R. Doc. 52–12491; Filed, Nov. 21, 1952; 8:50 a. m.]

[26 CFR Part 29]

INCOME TAX; TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 1941

WAR LOSSES

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in sections 62 and 3791 of the Internal Revenue Code (53 Stat. 32, 467; 26 U. S. C. 62, 3791).

[SEAL] JOHN B. DUNLAP,
Commissioner of Internal Revenue.

In order to conform Regulations 111 (26 CFR Part 29) to section 341 of the Revenue Act of 1951, approved October 20, 1951, such regulations are hereby amended as follows:

PARAGRAPH 1. There is inserted immediately preceding § 29.127 (c)–1 the following:

SEC. 341. WAR LOSSES (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

(a) *Tax upon war loss recovery.* Section 127 (c) (relating to recoveries included in gross income) is hereby amended to read as follows:

(c) *Recoveries*—(1) *General rule.* Upon the recovery in the taxable year of any money or property in respect of property considered under subsection (a) as destroyed or seized in any prior taxable year, the amount of such recovery shall be included in gross income to the extent provided in paragraph (2), unless the provisions of paragraph (3) are applicable to the taxable year pursuant to an election made by the taxpayer under the provisions of paragraph (5).

(2) *Inclusion in gross income*—(A) *Amount of recovery.* The amount of the recovery of any money or property in respect of property considered under subsection (a) as destroyed or seized in any prior taxable year shall be an amount equal to the aggregate of such money and the fair market value of such property, determined as of the date of the recovery.

(B) *Amount of gain includible.* To the extent that the amount of the recovery plus the aggregate of the amounts of previous such recoveries do not exceed that part of the aggregate of the allowable deductions in prior taxable years on account of the destruction or seizure of property described in subsection (a) which did not result in a reduction of any tax of the taxpayer under this chapter or chapter 2, such amount shall not be includible in gross income and shall not be deemed gain upon the involuntary conversion of property as a result of its destruction or seizure. To the extent that such amount plus the aggregate of the amounts of previous such recoveries exceed that part of the aggregate of such deductions, which did not result in a reduction of any tax of the taxpayer under this chapter or chapter 2 and do not exceed that part of the aggregate of such deductions which did result in a reduction of any tax of the taxpayer under this chapter or chapter 2, such amount shall be included in gross income but shall not be deemed a gain upon the involuntary conversion of property as a result of its destruction or seizure. To the extent that such amount plus the aggregate of the amounts of previous such recoveries exceed the aggregate of the allowable deductions in prior taxable years on account of the destruction or seizure of property described in subsection (a), such amount shall be considered a gain upon the involuntary conversion of property as a result of its destruction or seizure and shall be recognized or not recognized as provided in section 112 (f). If for any previous taxable year the taxpayer chooses under subsection (b) to treat any obligations and liabilities as discharged or satisfied out of the property or interest described in subsection (a), and if such obligations and liabilities were not so discharged or satisfied, the amount of such obligations and liabilities treated as discharged or satisfied under subsection (b) shall be considered for the purposes of this section as a deduction by reason of this section which did not result in a reduction of any tax of the taxpayer under this chapter or chapter 2. For the purposes of this paragraph an allowable deduction for any taxable year on account of the destruction or seizure of property described in subsection (a) shall, to the extent not allowed in computing the tax of the taxpayer for such taxable year, be considered an allowable deduction which did not result in a reduction of any tax for the taxpayer under this chapter or chapter 2.

(3) Tax adjustment measured by prior benefits. If the provisions of this paragraph are applicable to the taxable year pursuant to an election made by the taxpayer under the provisions of paragraph (5)—

(A) *Amount of recovery.* The amount of the recovery in the taxable year of any money or property in respect of property considered under subsection (a) as destroyed or seized in any prior taxable year shall be an amount equal to the aggregate of such money and the fair market value of such property, determined as of the date of the recovery. For the purpose of this paragraph, in the case of the recovery of the same property or interest considered under subsection (a) as destroyed or seized, the fair market value of such property or interest shall, at the option of the taxpayer, be considered an amount equal to the adjusted basis (for determining loss) of such property or interest in the hands of the taxpayer on the date such property or interest was considered under subsection (a) as destroyed or seized. The amount of the recovery determined under this subparagraph shall be reduced for the purposes of subparagraphs (B) and (C) by the amount of the obligations or liabilities with respect to the property considered under subsection (a) as destroyed or seized in respect of which the recovery was received, if the taxpayer for any previous taxable year chose under subsection (b) (2) to treat such obligations or liabilities as discharged or satisfied out of such property, and such obligations or liabilities were not so discharged or satisfied prior to the date of the recovery.

(B) Adjustment for Prior Tax Benefits.—That part of the amount of the recovery, in respect of any property considered under subsection (a) as destroyed or seized, which is not in excess of the allowable deductions in prior taxable years on account of such destruction or seizure of the property (the amount of such allowable deductions being first reduced by the aggregate amount of any prior recoveries in respect of the same property) shall be excluded from gross income for the taxable year of the recovery for the purpose of computing the tax under this chapter and chapter 2; but there shall be added to, and assesed and collected as a part of, the tax under this chapter for the taxable year of the recovery the total increase in the tax under this chapter and chapter 2 for all taxable years which would result by decreasing, in an amount equal to such part of the recovery so excluded, such deductions allowable in the prior taxable years with respect to the destruction or seizure of the property. Such increase in the tax for each such year so resulting shall be computed in accordance with regulations prescribed by the Secretary. Such regulations shall give effect to previous recoveries of any kind (including recoveries described in section 22 (b) (12)) with respect to any prior year, and shall provide for the case where there was no tax for the prior year, but shall otherwise treat the tax previously determined for any year in accordance with the principles set forth in section 3801 (d). All credits allowable against the tax for any year and all carry-overs and carry-backs affected by so decreasing the allowable deductions shall be taken into account in computing the increase in the tax, except that the computation of the excess profits credit under chapter 2E for any taxable year shall not be affected.

(C) *Gain upon recovery.* The amount of any recovery or part thereof, in respect of property considered under subsection (a) as destroyed or seized, which is not excluded from gross income under the provisions of subparagraph (B) shall be considered for the taxable year of the recovery as gain on the involuntary conversion of property as a result of its destruction or seizure and shall be recognized or not recognized as provided in section 112 (f).

(D) *Recoveries treated as gross income for certain purposes.* For the purposes of sections 51, 52, and 3801 (b) the recovery in the taxable year of any money or property in respect of property considered under subsection (a) as destroyed or seized in any prior taxable year shall be deemed to be an item includible in gross income for the taxable year in which the recovery is made.

(4) *Restoration of value of investments referable to destroyed or seized property.* For the purpose of this subsection the restoration in whole or in part of the value of any interest described in subsection (a) (3) by reason of any recovery of money or property in respect of property to which such interest related and which was considered under subsection (a) (1) or (2) as destroyed or seized shall be deemed a recovery of property in respect of property considered under subsection (a) as destroyed or seized. In applying paragraph (3) of this subsection such restoration shall be treated as the recovery of the same interest considered under subsection (a) as destroyed or seized.

(5) *Election by taxpayer for application of paragraph (3).* If the taxpayer elects to have the provisions of paragraph (3) applicable to any taxable year in which he recovered any money or property in respect of property considered under subsection (a) as destroyed or seized, the provisions of paragraph (3) shall be applicable to all taxable years of the taxpayer beginning after December 31, 1941, and such election, once made, shall be irrevocable. The election shall be made in such manner and at such time as the Secretary may by regulations prescribe, except that no election under this paragraph may be made after December 31, 1952, unless the taxpayer recovers money or property (in respect of property considered under subsection (a) as destroyed or seized) during a taxable year ending after the date of the enactment of the Revenue Act of 1951. If pursuant to such election the provisions of paragraph (3) are applicable to any taxable year—

(A) the period of limitations provided in sections 275 and 276 on the making of assessments and the beginning of distraint or a proceeding in court for collection shall not, with respect to—

(i) The amount to be added to the tax for such taxable year under the provisions of paragraph (3), and

(ii) Any deficiency for such taxable year or for any other taxable year, to the extent attributable to the basis of the recovered property being determined under the provisions of subsection (d) (2),

expire prior to the expiration of two years following the date of the making of such election, and such amount and such deficiency may be assessed at any time prior to the expiration of such period notwithstanding any law or rule of law which would otherwise prevent such assessment and collection, and

(B) in case refund or credit of any overpayment resulting from the application of the provisions of paragraph (3) to such taxable year is prevented on the date of the making of such election, or within one year from such date, by the operation of any law or rule of law (other than section 3761, relating to compromises), refund or credit of such overpayment may, nevertheless, be made or allowed if claim therefor is filed within one year from such date.

In the case of any taxable year ending before the date of the making by the taxpayer of an election under this paragraph, no interest shall be paid on any overpayment resulting from the application of the provisions of paragraph (3) to such taxable year, and no interest shall be assessed or collected with respect to any amount or any deficiency specified in clause (A), for any period prior to the expiration of six months following the date of the making of such election by the taxpayer.

* * * * * *

(d) *Effective dates.* The amendments made by this section shall be applicable to taxable years beginning after December 31, 1941.

PAR. 2. Section 29.127 (c)-1, as amended by Treasury Decision 5454, approved May 10, 1945, is further amended to read as follows:

§ 29.127 (c)-1 *Recoveries in respect of war losses*—(a) *General.* (1) Upon the recovery by the taxpayer in the taxable year of any money or property in respect of property considered under section 127 (a) as destroyed or seized in any prior taxable year, the amount of such recovery must be included in gross income to the extent provided in section 127 (c) (2), unless pursuant to the taxpayer's election the provisions of section 127 (c) (3) are applicable to such recovery. For the treatment of war loss recoveries under such provisions, and the manner of making such election, see paragraphs (c) and (d) hereof.

(2) Except as provided in section 127 (c) (3) (A) and in this paragraph, the amount of the recovery in respect of a war loss in a previous taxable year is determined in the same manner for the purpose of section 127 (c) (2) or (3). The amount of the recovery of any money or property in respect of any war loss is the aggregate of the amount of such money and of the fair market value of such property, both determined as of the date of the recovery. If pursuant to the taxpayer's election under section 127 (c) (5) the provisions of section 127 (c) (3) are applicable to any taxable year in which he recovers the same property or interest considered under section 127 (a) as destroyed or seized in a previous taxable year, the fair market value of such property or interest shall, at the option of the taxpayer, be considered an amount equal to the adjusted basis (for determining loss) of such property or interest in the hands of the taxpayer on the date such property or interest was considered as destroyed or seized. Also, if the provisions of section 127 (c) (3) are applicable pursuant to the taxpayer's election, the amount of the recovery of any money or property in respect of property considered under section 127 (a) as destroyed or seized in any prior taxable year shall be reduced for the purpose of section 127 (c) (3) (B) and (C) by the amount of the obligations or liabilities with respect to such property, if the taxpayer for any previous taxable year chose under section 127 (b) (2) to treat such obligations or liabilities as discharged or satisfied out of such property, and such obligations or liabilities were not so discharged or satisfied prior to the date of the recovery. See § 29.127 (b)-1. The recoveries in respect of any war loss include the recovery of the property or interest treated as destroyed or seized under section 127 and the recovery of any money or property in lieu of such property or interest or on account of the destruction or seizure of such property or interest. For exam-

ple, there is a recovery upon the return to the taxpayer after the termination of the war of his property which was treated as resulting in a war loss because it was located in a country at war with the United States. An award by a government on account of the seizure of the taxpayer's property by an enemy country is a recovery under section 127 (c). The amount obtained upon the sale or other transfer by the taxpayer of his right to any property treated as resulting in a war loss is also a recovery for the purpose of section 127 (c). Similarly, if a taxpayer who sustained a war loss under section 127 (c) upon the liquidation of a corporation has received the rights to any property of the corporation which was treated as destroyed or seized under section 127 (a) (1) or (2), any recovery by the taxpayer with respect to such rights is a recovery by him for the purposes of section 127 (c). Furthermore, if any interest of the taxpayer in or with respect to property was determined to be worthless and was treated as a war loss under section 127 (a) (3) (see § 29.127 (a)–4), or if the taxpayer retained an interest in a corporation with respect to which he sustained a war loss under section 127 (e), and if the interest in the hands of the taxpayer is restored in value, in whole or in part, by reason of a recovery with respect to the underlying assets treated as destroyed or seized under section 127, then such restoration in value is a recovery by the taxpayer for the purposes of section 127 (c). In the application of section 127 (c) (3) such restoration shall be treated as a recovery of the same interest considered as destroyed or seized. Property considered as destroyed or seized under section 127 (a) is considered as not being in existence from the date of the loss to the date of its recovery.

(3) For the purpose of section 127 (c), the recoveries considered are only those with respect to war losses sustained in prior taxable years. Similarly, the only deductions considered are those allowable for prior taxable years, and any allowable deductions for the year of the recovery are ignored for the purposes of applying such section to the recovery. If property is treated as destroyed or seized under section 127, and if in the same taxable year there is also a recovery with respect to such property, such recovery is not within the provisions of section 127 (c) but is taken into account under section 127 (b) in determining the amount of the loss, if any, on the destruction or seizure. See section 127 (b)–1. An allowable deduction with respect to a war loss is any deduction to which the taxpayer is entitled on account of any property or interest being treated as destroyed or seized under section 127, regardless of whether or not such deduction was claimed by the taxpayer or otherwise allowed in computing his tax. If a deduction was claimed by a taxpayer in computing his tax for any taxable year, and if such deduction was disallowed, such deduction will not be considered an allowable deduction for such taxable year since the previous determination will not be reconsidered.

(b) *General rule; inclusion of recovery in gross income.* (1) A taxpayer who has sustained a war loss described in section 127 and who has not elected to have the provisions of section 127 (c) (3) apply to any taxable year in which he recovered any money or property in respect of a war loss in any previous taxable year must include in his gross income for each taxable year, to the extent provided in section 127 (c) (2), the amount of his recoveries of money and property for such taxable year in respect of any war loss in a previous taxable year. Section 127 (c) (2) provides that such recoveries for any taxable year are not includible in income until the taxpayer has recovered an amount equal to his allowable deductions in prior taxable years on account of such war losses which did not result in a reduction of any tax under chapter 1 of the Internal Revenue Code, that is, of any income tax of the taxpayer, or chapter 2, including the excess profits tax imposed by subchapter E thereof. War loss recoveries are considered as made first on account of war losses allowable but not actually allowed as a deduction, and second on account of war losses allowed as a deduction but which did not result in a reduction of tax under chapter 1 or chapter 2. If there were deductions allowed on account of war losses for two or more taxable years which did not result in a reduction of any tax under chapter 1 or chapter 2, a recovery on account of such losses is considered as made on account of such losses in the order of the taxable years for which they were allowed, beginning with the latest. See § 29.127 (f)–1 for the determination of the amount of such deductions. Recoveries in excess of such amount are treated as ordinary income until such excess equals the amount of the taxpayer's allowable deductions in prior taxable years on account of war losses which did result in a reduction of any such tax under chapter 1 or chapter 2. Any further recoveries in excess of all the taxpayer's allowable deductions in prior taxable years for war losses are treated as gain on an involuntary conversion of property as a result of its destruction or seizure, and such gain is recognized or not recognized under the provisions of section 112 (f). See § 29.112 (f)–1. Such gain, if recognized, is included in gross income as ordinary income unless section 117 (j) applies to cause such gain to be treated as gain from the sale or exchange of a capital asset held for more than six months. See § 29.117–7.

(2) The determination as to whether and to what extent any recoveries are to be included in gross income is made upon the basis of the amount of all the recoveries for each day upon which there are any such recoveries, as follows:

(i) The amount of the recoveries for any day is not included in gross income, and is not considered gain on an involuntary conversion, to the extent, if any, that the aggregate of the allowable deductions in prior taxable years on account of war losses which did not result in a reduction of any tax of the taxpayer under chapter 1 or chapter 2 of the Internal Revenue Code, as determined under § 29.127 (f)–1, exceeds the amount of all previous recoveries in the same and prior taxable years.

(ii) The amount of the recoveries for any day which is not excluded from gross income under (i) is included in gross income as ordinary income, and is not considered gain on an involuntary conversion, to the extent, if any, that the aggregate of all the allowable deductions in prior taxable years on account of war losses (both those which resulted in a reduction of a tax of the taxpayer and those which did not) exceeds the sum of the amount of all previous recoveries in the same and prior taxable years and of that portion, if any, of the amount of the recoveries for such day which is not included in gross income under (i).

(iii) The amount of the recoveries for any day which is not excluded from gross income under subdivision (i) of this subparagraph and is not included in gross income as ordinary income under subdivision (ii) of this subparagraph is considered gain on an involuntary conversion of property as a result of its destruction or seizure. The following provisions then apply to this gain:

(*a*) Such gain is recognized or not recognized under the provisions of section 112 (f), relating to gain upon such conversion of property. For the purpose of applying section 112 (f), such gain for any day is deemed to be expended in the manner provided in section 112 (f) to the extent the recovery for such day is so expended.

(*b*) If such gain is recognized it is included in gross income as ordinary income or, if the provisions of section 117 (j) apply and require such treatment, as gain on the sale or exchange of a capital asset held for more than six months. For the purpose of applying section 117 (j), such recognized gain for any day is deemed to be derived from property described in that section to the extent of the recovery for such day with respect to such property, except such portion of such recovery as is attributable to the nonrecognized gain for such day.

(*c*) Section 127 (d) provides that in determining the unadjusted basis of recovered property, the total gain and the recognized gain with respect to such property must be determined. For such purpose, the recognized gain deemed to be derived from properties described in section 117 (j) may be allocated among such properties in the proportion of the recoveries with respect to such properties, reduced for each property by the portion of the recovery attributable to the nonrecognized gain for such day, and the recoveries with respect to properties not described in section 117 (j) may be similarly allocated. The total gain derived from any recovered property is the sum of the nonrecognized gain attributable to the recovery of such property and of the recognized gain allocable to such property.

(3) The foregoing provisions may be illustrated by the following examples:

Example (*1*). The taxpayer sustained war losses of $3,000 on account of properties A, B, C, and D. Of this amount, $1,000 did not result in a reduction of any income tax of the taxpayer, as determined under the pro-

visions of § 29.127 (f)-1. In a subsequent taxable year, he received an award of $800 from the Government on account of property A. This is not included in income since it is less than the amount by which his allowable deductions for prior taxable years on account of war losses which did not result in any tax benefit, $1,000, exceed $0, the sum of all his previous recoveries. On a later date the taxpayer recovers property B, which is worth $1,500 on the date of recovery. This recovery is not included in gross income to the extent of $200, the amount by which the allowable deductions for prior taxable years on account of war losses which did not result in any tax benefit, of $1,000, exceed the sum of all previous recoveries, or $800. All of the remaining $1,300 of the recovery is included in gross income as ordinary income, and is not considered gain on the involuntary conversion of property, since it is less than the amount by which the aggregate of all the allowable deductions in prior taxable years on account of war losses, or $3,000, exceeds $1,000, the sum of the $800 of previous recoveries and of the $200 portion of the recovery with respect to B which is not included in gross income. On a still later date the taxpayer sells for $2,500 his rights to recover C. Since the allowable deductions for prior taxable years on account of war losses which did not result in any tax benefit ($1,000) do not exceed the previous recoveries by the taxpayer ($800 and $1,500, or $2,300), none of the recovery on account of C is excluded from gross income. This recovery is included in gross income as ordinary income, and is not considered gain on the involuntary conversion of property, to the extent of $700, the amount by which the aggregate of all the allowable deductions for prior taxable years on account of war losses ($3,000) exceeds $2,300, the sum of the $2,300 of previous recoveries and of the $0 portion of the recovery on account of C which is not included in gross income. The remaining $1,800 of the recovery is considered gain on an involuntary conversion of property on account of its destruction or seizure, and is not recognized if forthwith expended in the manner provided in section 112 (f). Thus, it is not recognized if it is forthwith expended for the acquisition of property relating in service or use to C. On a later date the taxpayer recovers D, which has a fair market value of $400 at the time of the recovery. Since the aggregate of all the allowable deductions for prior taxable years on account of war losses ($3,000) does not exceed the previous recoveries by the taxpayer ($800+$1,500+$2,500, or $4,800), all of the recovery with respect to D is considered gain on an involuntary conversion of property as a result of its destruction or seizure. Under the provisions of section 112 (f), this gain is not recognized if D is used for the same purposes for which it was used before it was deemed destroyed or seized under section 127.

Example (2). The taxpayer on one day recovers $3,000 for property A and $7,000 for property B, both of which were treated under section 127 as destroyed or seized in a prior taxable year, and $8,000 of such $10,000 recoveries is considered gain on the involuntary conversion of property as a result of its destruction or seizure. The taxpayer forthwith expends $5,000 in the acquisition of property similar in use to B. Therefore, $5,000 of the $8,000 gain is not recognized under section 112 (f), leaving $3,000 of recognized gain. Property B is within the provisions of section 117 (j), relating to gains and losses on the involuntary conversion of certain described property, but property A is not. Therefore, the provisions of section 117 (j) apply to $2,000 of the $3,000 gain, that is, the amount of the recovery with respect to B which is not attributable to the nonrecognized gain for such day ($7,000 minus $5,000). If the taxpayer forthwith expended $8,000 or more for the acquisition of property similar in use to B, none of the gain would be recognized. If the taxpayer forthwith expended the $5,000 to acquire property related in use to A, the $3,000 recognized gain would be considered derived from B to the extent of the recovery with respect to B ($7,000), not reduced by any nonrecognized gain since none of such recovery is attributable to such nonrecognized gain, and therefore all of the $3,000 recognized gain would be subject to the provisions of section 117 (j).

(c) *Elective method; tax adjustment measured by prior benefits.* (1) If the taxpayer elects pursuant to section 127 (c) (5) and in accordance with the provisions of these regulations to have the provisions of section 127 (c) (3) apply to any taxable year in which he recovers any money or property in respect of property considered under section 127 (a) as destroyed or seized in any previous taxable year, the amount of the recovery in respect of such property for any taxable year shall not be included in income until the taxpayer has recovered an amount equal to his allowable deductions in prior taxable years on account of the destruction or seizure of such property, whether or not such allowable deductions resulted in a reduction of any tax under chapter 1 or chapter 2 of the Internal Revenue Code. However, for the purposes of section 51, relating to the requirement of individual returns, section 52, relating to the requirement of corporation returns, and section 3801 (b), relating to the mitigation of the effect of the statute of limitations, the entire amount of the recovery shall be deemed to be an item includible in gross income for the taxable year in which the recovery is made. In lieu of including such amount in gross income, there shall be added to, and assessed and collected as a part of, the tax imposed under chapter 1 for the taxable year of the recovery and adjustment on account of any tax benefits in all prior taxable years resulting directly or indirectly from the fact that the loss from the destruction or seizure of such property was an allowable deduction. The amount of such adjustment shall be the total increase in the tax under chapter 1 of the Code, that is, any income tax of the taxpayer, and under chapter 2 including the excess profits tax imposed by subchapter E thereof, for all taxable years which would result by decreasing such allowable deductions with respect to the destruction or seizure of such property by an amount equal to that portion of the amount of the recovery which is not included in gross income for the taxable year of the recovery. The portion of the amount of the recovery which is in excess of such allowable deductions is included in gross income for the taxable year of the recovery as gain on the involuntary conversion of property as a result of its destruction or seizure and is recognized or not recognized as provided in section 112 (f). See § 29.112 (f)-1. Such gain, if recognized, is included in gross income as ordinary income unless section 117 (j) applies to cause such gain to be treated as gain on the sale or exchange of capital assets held for more than six months. See § 29.117-7.

(2) The determination as to whether and to what extent the amount of the recovery is to be excluded from gross income is to be made upon the basis of the total amount of the recoveries in each taxable year in respect of the same property considered under section 127 (a) as destroyed or seized in any previous taxable year, as follows:

(i) The amount of the recovery in any taxable year is excluded from the gross income of such year and is not considered gain on an involuntary conversion to the extent, that such amount does not exceed the aggregate of the allowable deductions in prior taxable years on account of the destruction or seizure of such property (whether or not such deductions resulted in a reduction of a tax of the taxpayer) reduced by the aggregate amount of any recoveries in intervening taxable years in respect of the same property.

(ii) The amount of the recovery in any taxable year which is not excluded from gross income under (i) is included in gross income and is considered gain on an involuntary conversion of property as a result of its destruction or seizure. The following provisions apply to this gain:

(*a*) Such gain is recognized or not recognized under the provisions of section 112 (f) relating to gain upon such conversion of property. For the purpose of applying section 112 (f), such gain for any taxable year is deemed to be expended in the manner provided in section 112 (f) to the extent the recovery in such taxable year is so expended.

(*b*) If such gain is recognized it is included in gross income as ordinary income or, if the provisions of section 117 (j) apply and require such treatment, as gain on the sale or exchange of a capital asset held for more than six months. In the case of the recovery of the same property or interest considered under section 127 (a) as destroyed or seized, any gain will not be deemed to be recognized under the provisions of section 112 (f) if such property is used for the same purpose for which it was used before it was deemed destroyed or seized under section 127 (a).

(3) The determination of the total increase in the tax under chapters 1 and 2 of the Code for all taxable years which would result by decreasing the deductions allowable in any prior taxable years with respect to the destruction or seizure of the property in respect of which the taxpayer has made a recovery by an amount equal to the part of such recovery not included in gross income for the taxable year of such recovery shall be made as provided in this subparagraph. Such total increase shall include the increases described in subdivisions (i), (ii), (iii), and (iv) of this subparagraph, and shall be added to, and assessed and collected as a part of, the tax under chapter 1 for the taxable year of the recovery. Proper adjustment of such increases shall be made on account of the application of the provisions of this subparagraph to intervening taxable years. The term "tax previously determined" as used in this subparagraph shall have the same meaning as used in section 3801 (d) of the Code and shall include any tax under

chapter 1 or chapter 2 of the Code. In computing the amount of the increase in the tax previously determined under chapter 1 or chapter 2 for any taxable year, the principles of section 3801 (d), shall be applicable. See § 29.3801 (d)–1. However, the computation of the excess profits credit under chapter 2E for any taxable year shall not be affected by the adjustment provided in this subparagraph. All credits allowable against the tax for any year shall be taken into account in computing the increase in the tax previously determined. The increases referred to in this subparagraph include the following:

(i) The increase, if any, in the tax previously determined for each prior taxable year in which a deduction was allowable on account of the destruction or seizure of the property in respect of which there is a recovery in the taxable year. After the tax previously determined has been ascertained, such tax shall be recomputed by disregarding such allowable deduction (to the extent that it does not exceed the sum of the amount of such recovery not included in gross income for the taxable year of such recovery, plus the aggregate amount of any recoveries in intervening taxable years in respect of the same property) and any other deductions allowable on account of other war losses or any other losses, expenditures or accruals in such prior taxable year in respect of which, and to the extent that, recoveries in intervening taxable years have been excluded from gross income under section 127 (c) (3), section 22 (b) (12), or otherwise. The difference between the tax previously determined and the tax as recomputed will be the increase in the tax previously determined for the taxable year.

(ii) The increase, if any, in the tax previously determined for any taxable year (including the taxable year of the recovery) in which a net operating loss deduction was allowable, if all or a part of such deduction was attributable to the carry-over or carry-back to such taxable year of a net operating loss from another taxable year in which a deduction was allowable on account of the destruction or seizure of the property in respect of which there is a recovery in the taxable year to which such increase is to be added. After the tax previously determined has been ascertained, such tax shall be recomputed by redetermining such net operating loss deduction. In the determination of such net operating loss deduction the net operation loss shall be recomputed by disregarding the deduction allowable on account of the war loss in respect of which there is a recovery in the taxable year to which such increase is to be added (to the extent that such deduction does not exceed the sum of the amount of such recovery not included in gross income for the taxable year of such recovery, plus the aggregate amount of any recoveries in intervening taxable years in respect of the same property) and by disregarding any other deductions allowable on account of other war losses or any other losses, expenditures, or accruals in the taxable year in respect of which, and to the extent that, recoveries in intervening taxable years have been excluded from gross income under section 127 (c) (3), section 22 (b) (12), or otherwise. The difference between the tax previously determined and the tax as recomputed will be the increase in the tax previously determined for the taxable year.

(iii) The increase, if any, in the tax previously determined for any taxable year (including the taxable year of recovery) in which an unused excess profits credit was availed of in computing the unused excess profits credit adjustment for such taxable year, if all or a part of such adjustment was attributable to the carry-over or carry-back to such taxable year of an unused excess profits credit from another taxable year in which a deduction was allowable on account of the destruction or seizure of the property in respect of which there is a recovery in the taxable year to which such increase is to be added. After the tax previously determined has been ascertained, such tax shall be recomputed by redetermining such unused excess profits credit carry-over or carry-back. In the recomputation such carry-over or carry-back shall be redetermined by disregarding such allowable war loss deduction (to the extent such deduction does not exceed the sum of the amount of the recovery not included in gross income for the taxable year of such recovery, plus the aggregate amount of any recoveries in intervening taxable years in respect of the same property) and by disregarding any other deductions allowable on account of other war losses or any other losses, expenditures, or accruals in the taxable year in respect of which, and to the extent that, recoveries in intervening taxable years have been excluded from gross income under section 127 (c) (3), section 22 (b) (12), or otherwise. The difference between the tax previously determined and the tax as recomputed shall be the amount of the increase which shall be added to the tax for the taxable year of the recovery. In case there is an increase in the excess profits tax under chapter 2E for the taxable year in which an unused excess profits credit was availed of in computing the unused excess profits credit adjustment, and a decrease in the income tax under chapter 1 for such taxable year, the increase in the tax previously determined shall be considered to be an amount equal to the excess of the increase in the excess profits tax over the decrease in the income tax.

(iv) The increase, if any, in the tax previously determined for any taxable year (including the taxable year of the recovery) in which an unused excess profits credit was availed of in computing the unused excess profits credit adjustment for such taxable year, if all or a part of such adjustment was attributable to the carry-over or carry-back to such taxable year of an unused excess profits credit from another taxable year in which there was allowable a net operating loss deduction attributable to the carry-over or carry-back to such other taxable year of a net operating loss, and such net operating loss resulted in whole or in part from the deduction allowable on account of the destruction or seizure of the property in respect of which there is a recovery in the taxable year to which such increase is to be added. After the tax previously determined has been ascertained, such tax shall be recomputed by redetermining such net operating loss deduction and such unused excess profits credit carry-over or carry-back. In the redetermination of such net operating loss deduction the net operating loss carry-over or carry-back shall be recomputed by disregarding such allowable war loss deduction (to the extent that such deduction does not exceed the sum of the amount of such recovery not included in gross income for the taxable year of such recovery, plus the aggregate amount of any recoveries in intervening taxable years in respect of the same property) and by disregarding any other deductions allowable on account of other war losses or any other losses, expenditures, or accruals in the taxable year in respect of which, and to the extent that, recoveries in intervening taxable years have been excluded from gross income under section 127 (c) (3), section 22 (b) (12), or otherwise. The unused excess profits credit carry-over or carry-back shall then be recomputed to conform to the redetermination of the net operating loss deduction for the taxable year from which the unused credit is carried over or carried back. The difference between the tax previously determined and the tax as recomputed shall be the amount of the increase which shall be added to the tax for the taxable year of the recovery. In case there is an increase in the excess profits tax under chapter 2E for the taxable year in which an unused excess profits credit was availed of in computing the unused excess profits credit adjustment, and a decrease in the income tax under chapter 1 for such taxable year, the increase in the tax previously determined shall be considered to be an amount equal to the excess of the increase in the excess profits tax over the decrease in the income tax.

(d) *Elective method; manner of making election and effect thereof.* (1) The election of the taxpayer to have the provisions of section 127 (c) (3) applicable to any taxable year in which he recovered any money or property in respect of property considered under section 127 (a) as destroyed or seized shall be made by a written statement that the taxpayer elects to have such provisions apply which statement shall be made in (or attached to)—

(i) The return or an amended return filed for such taxable year;

(ii) A claim for refund or credit filed for such taxable year for an overpayment resulting from the application of such provisions;

(iii) A timely petition (or amended petition) to The Tax Court of the United States for a redetermination of any deficiency for such taxable year.

The date of the making of such election is the date such return, amended return, claim for refund or credit, petition, or amended petition is filed, except that an election made in a return filed before the last day prescribed by law for the filing thereof (including any extension of time

for such filing) shall not be considered made until such last day.

(2) If the taxpayer makes an election to have the provisions of section 127 (c) (3) applicable to any taxable year in which he recovered any money or property in respect of a prior war loss, such provisions, and not the provisions of section 127 (c) (2), shall be applicable to all taxable years of the taxpayer beginning after December 31, 1941. Therefore, the taxpayer need not make an election with respect to each separate taxable year in which he had a recovery. An election for any taxable year in which the taxpayer had a recovery in respect of a prior war loss is sufficient to make the provisions of section 127 (c) (3) applicable also to war loss recoveries received by the taxpayer in any past taxable year beginning after December 31, 1941, and to any recoveries which may be received by the taxpayer in any future taxable year. Such election once made shall be irrevocable. Unless the taxpayer in a taxable year ending after October 20, 1951 (the date of the enactment of the Revenue Act of 1951), recovers money or property in respect of property considered under section 127 (a) as destroyed or seized in any prior taxable year, no election may be made by the taxpayer after December 31, 1952.

(3) If the provisions of section 127 (c) (3) are applicable to any taxable year pursuant to an election made by the taxpayer in accordance with the provisions of subparagraph (1) of this paragraph, the period of limitations provided in sections 275 and 276 of the Code on the making of assessments and the beginning of distraint or a proceeding in court for collection with respect to (i) the amount to be added to the tax for such taxable year under the provisions of section 127 (c) (3) and (ii) any deficiency for such taxable year or for any other taxable year to the extent attributable to the basis of the recovered property being determined under the provisions of section 127 (d) (2), shall not expire prior to the expiration of two years following the date of the making of such election. Such amount or such deficiency may be assessed at any time prior to the expiration of such period, notwithstanding any law or rule of law which would otherwise prevent such assessment and collection. No interest shall be assessed or collected with respect to any such amount or any such deficiency for any period prior to the expiration of six months following the date of the making of the election by the taxpayer.

(4) If the provisions of section 127 (c) (3) are applicable to any taxable year pursuant to an election made by the taxpayer in accordance with the provisions of subparagraph (1) of this paragraph and refund or credit of any overpayment resulting from the application of such provisions to such taxable year is prevented on the date of the making of such election, or within one year from such date, by the operation of any law or rule of law (other than section 3761 relating to compromises), refund or credit of such overpayment may nevertheless be made or allowed, provided claim therefor is filed within one year from such date. Thus, the amount of such overpayment which may be refunded or credited is not subject to the limitations contained in section 322 (b) or (d). No interest shall be paid on any overpayment resulting from the application of the provisions of section 127 (c) (3) to any taxable year ending before the date of the making of the election by the taxpayer.

PAR. 3. There is inserted immediately preceding § 29.127 (d)–1 the following:

SEC. 341. WAR LOSSES (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(b) *Basis of recovered property.* Section 127 (d) (relating to basis of recovered property) is hereby amended to read as follows:

(d) *Basis of recovered property*—(1) *In general.* The unadjusted basis of property recovered in respect of property considered as destroyed or seized under subsection (a) shall be determined under this subsection. Such basis shall be an amount equal to the fair market value of such property, determined as of the date of the recovery, reduced by an amount equal to the excess of the aggregate of such fair market value and the amounts of previous recoveries of money or property in respect of property considered under subsection (a) as destroyed or seized over the aggregate of the allowable deductions in prior taxable years on account of the destruction or seizure of property described in subsection (a), and increased by that portion of the amount of the recovery which under subsection (c) is treated as a recognized gain from the involuntary conversion of property. Upon application of the taxpayer, the aggregate of the bases (determined under the preceding sentence) of any properties recovered in respect of properties considered under subsection (a) as destroyed or seized may be allocated among the properties so recovered in such manner as the Secretary may determine under regulations prescribed by him, and the amounts so allocated to any such property so recovered shall be the unadjusted basis of such property in lieu of the unadjusted basis of such property determined under the preceding sentence.

(2) *Property recovered in taxable year to which subsection (c) (3) is applicable.* In the case of a taxpayer who has made an election under the provisions of subsection (c) (5), the basis of property recovered shall be an amount equal to the value at which such property is included in the amount of the recovery under subsection (c) (3) (A) (determined without regard to the last sentence thereof), reduced by such part of the gain under subsection (c) (3) (C) which is not recognized as provided in section 112 (f).

* * * * *

(d) *Effective dates.* The amendments made by this section shall be applicable to taxable years beginning after December 31, 1941.

PAR. 4. Section 29.127 (d)–1 is amended as follows:

(A) By inserting immediately preceding the first sentence thereof the following: "(a) *General rule.*"

(B) By striking "section 127 (d)" in each place where such term appears therein and inserting in lieu thereof in each place the following: "section 127 (d) (1)".

(C) By striking "§ 29.127 (c)–1" in each place where such term appears therein and inserting in lieu thereof the following: "§ 29.127 (c)–1 (b)".

(D) By redesignating paragraphs (b), (c), (d), (e) and (f) as subparagraphs (3), (4), (5), (6) and (7) of paragraph (a) and by adding at the end thereof the following new paragraph (b):

(b) *Property recovered in taxable year to which section 127 (c) (3) is applicable.* If, pursuant to an election made by the taxpayer under section 127 (c) (5) and § 29.127 (c)–1 (d) of these regulations, the provisions of section 127 (c) (3) are applicable to any taxable year in which the taxpayer recovered property in respect of a war loss under section 127, the unadjusted basis of such property shall be the fair market value of such property determined as of the date of the recovery, reduced by the amount of nonrecognized gain attributable to such recovery under the provisions of § 29.127 (c)–1 (c). However, if the property recovered is the same property or interest considered under section 127 (a) as destroyed or seized, and if the taxpayer under section 127 (c) (3) (A) includes such property or interest in the amount of the recovery at its adjusted basis (for determining loss) in his hands on the date such property or interest was considered under section 127 (a) as destroyed or seized, the unadjusted basis of such property shall be such adjusted basis, reduced by the amount of nonrecognized gain attributable to such recovery under the provisions of § 29.127 (c)–1 (c). The fair market value of any property recovered, or the adjusted basis (for determining loss) of such property or interest if the same property or interest treated as a war loss under section 127 is recovered, shall not be reduced in determining the unadjusted basis of such property or interest by the amount of the obligations or liabilities with respect to the property treated as a war loss under section 127 in respect of which the recovery was received, if the taxpayer for any previous taxable year chose under section 127 (b) (2) to treat such obligations or liabilities as discharged or satisfied out of such property but such obligations or liabilities were not so discharged or satisfied prior to the date of the recovery.

PAR. 5. Section 29.127 (f)–1, as amended by Treasury Decision 5454, approved May 10, 1945, is further amended as follows:

(A) By inserting immediately after the term "chapter 1" in each place where such term appears therein the following: "or chapter 2".

(B) By inserting immediately after the words "or of any tax imposed in lieu of such taxes" in the first sentence of paragraph (a) thereof the following: "or of any tax imposed by chapter 2 of the Internal Revenue Code."

PAR. 6. There is inserted immediately preceding § 29.131–1 the following:

SEC. 341. WAR LOSSES (REVENUE ACT OF 1951, APPROVED OCTOBER 20, 1951).

* * * * *

(c) *Credit for foreign taxes.* Section 131 (a) (relating to allowance of credit for taxes of foreign countries and possessions of the United States) is hereby amended by inserting after "section 102" the following: "and except the additional tax imposed for the taxable year under the provisions of section 127 (c) (3).

(d) *Effective dates.* The amendments made by this section shall be applicable to taxable years beginning after December 31, 1941.

PAR. 7. Section 29.131–1, as amended by Treasury Decision 5893, approved April 4, 1952, is further amended by striking paragraph (e) thereof and inserting in lieu thereof the following:

(e) For taxable years beginning before January 1, 1943, no credit for taxes shall be allowed against the tax imposed under section 102, relating to surtax on corporations improperly accumulating surplus, and for taxable years beginning after December 31, 1942, no credit for taxes shall be allowed against the tax imposed under section 102, relating to surtax on corporations improperly accumulating surplus, against the additional tax imposed under the provisions of section 127 (c) (3), relating to war loss recoveries, or against the victory tax imposed under section 450. No credit for taxes shall be allowed against the tax on self-employment income imposed by section 480.

PAR. 8. Section 29.275–1, as amended by Treasury Decision 5924, approved August 4, 1952, is further amended by adding at the end thereof the following undesignated paragraph:

For the period of limitation for assessing amounts determined under section 127 (c) (3) (relating to war loss recoveries) or any deficiency attributable to the basis of recovered property being determined under section 127 (d) (2), see section 127 (c) (5) and the regulations thereunder.

PAR. 9. Section 29.322–7, as amended by Treasury Decision 5837, approved April 5, 1951, is further amended as follows:

(A) By adding at the end of paragraph (a) thereof the following undesignated subparagraph:

For special provisions in the case of an overpayment resulting from the application of section 127 (c) (3) (relating to war loss recoveries), see section 127 (c) (5) and the regulations thereunder.

(B) By adding at the end of paragraph (d) thereof the following undesignated subparagraph:

For special provisions in the case of an overpayment resulting from the application of section 127 (c) (3) (relating to war loss recoveries), see section 127 (c) (5) and the regulations thereunder.

[F. R. Doc. 52–12492; Filed, Nov. 21, 1952; 8:50 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[7 CFR Part 930]

[Docket No. AO–72–A17]

MILK IN TOLEDO, OHIO, MARKETING AREA

NOTICE OF RECOMMENDED DECISION AND OPPORTUNITY TO FILE WRITTEN EXCEPTIONS WITH RESPECT TO PROPOSED AMENDMENT TO TENTATIVE MARKETING AGREEMENT AND TO ORDER, AS AMENDED, REGULATING HANDLING

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure, as amended, governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), notice is hereby given of the filing with the Hearing Clerk of the recommended decision of the Assistant Administrator, Production and Marketing Administration, United States Department of Agriculture, with respect to a proposed amendment to the tentative marketing agreement and to the order, as amended, regulating the handling of milk in the Toledo, Ohio marketing area. Interested parties may file written exceptions to this decision with the Hearing Clerk, United States Department of Agriculture, Washington 25, D. C., not later than the close of business the 15th day after publication of this decision in the FEDERAL REGISTER. Exceptions should be filed in quadruplicate.

Preliminary statement. The hearing, on the record of which the proposed amendment to the tentative marketing agreement and to the order, as amended, was formulated, was conducted at Toledo, Ohio, on August 11 and 12, 1952, pursuant to notice thereof which was issued on July 31, 1952 (17 F. R. 7019).

The material issues of record were concerned with the following:

(1) Modifying the present method of determining the Class I price differential by increasing the amount of the fixed or standard Class I price differential and revising the supply-demand adjustment, or substituting an entirely new method of determining the Class I price differential;

(2) Broadening the scope of regulation by changing the definition of a handler to cover certain supplies now considered as "other source" milk under the order;

(3) Removing the provision for prorating other source milk with producer milk in computing the class utilization of the producer milk; and

(4) Increasing the rate of assessment for marketing services performed by the market administrator.

Findings and conclusions. The following findings and conclusions on the material issues decided herein are hereby made upon the basis of the record of the hearing:

1. *Pricing provisions.* The general level of the Class I price differential should not be changed. However, the supply-demand adjustment should be modified to depend upon utilization in the first and second months preceding the pricing month instead of utilization during the second and third preceding months and the contraseasonal provisions in the adjustment should be deleted.

Producers proposed substantial increases in the standard or fixed Class I price differentials, exclusive of the supply-demand adjustment. They proposed that the May and June differential of 75 cents be increased by 15 cents to a total of 90 cents, that the March, April, and July differential of $1.00 be increased by 25 cents to a total of $1.25, and that during the period of September through February the differential of $1.20 be increased by 50 cents to a total of $1.70. They proposed altering the supply-demand adjustment by deleting the contraseasonal provision and by providing that the maximum amount of price increases be applied during the entire period September through February instead of only during October, November and December. They maintained that the increase in the standard Class I differential was necessitated by increased costs of production and that such need was further demonstrated by the fact that the supply-demand adjustment had resulted in approximately the proposed new level of differentials during the past year without alleviating the shortage of milk in the market. The continued shortage was cited as evidence of the need for further price increases.

Handlers advanced a substantially different pricing proposal as a means of increasing the supply of producer milk. They proposed a Class I price differential of $1.65 during the months of September through December, subject to a discount of one cent for each percent that receipts of milk from producers failed to equal the sales of Class I milk in the market. The Class I differential would be increased to $1.70 when receipts reached 105 percent of Class I sales, and to $1.75 at 110 percent, with no further increases for receipts in excess of 110 percent of Class I prices. During the months of January, February, March, April, July, and August the Class I price differential would be $1.20, with a discount of one cent for each percent that receipts were less than 110 percent of Class I sales or more than 125 percent of Class I sales. During May and June the Class I differential would be 75 cents, subject to a discount of one cent for each cent that receipts were above 135 percent of Class I sales. It was contended that this system of differentials would encourage producers to supply the needs of the market for Class I milk and discourage either an undersupply or oversupply of milk.

There was general agreement that the supply of producer milk has been substantially less than the quantity needed to cover market requirements for Class I and Class II utilization. The supply-demand adjustment measures changes in the adequacy of supply by comparing receipts from producers with the total pounds of milk and cream products sold as Class I and Class II. The period June 1949 through May 1950 was considered normal. During this period producer receipts exceeded Class I and II sales in every month; 77.0 percent of receipts being equal to sales in Class I and II during June and 95.2 percent in October. For the year as a whole, receipts totaled 171 million as compared with Class I and II sales of 145 million pounds. However, in the following year (June 1950 through May 1951) receipts dropped to 167 million pounds while sales advanced to 155 million, and in the year 1951–52 receipts remained virtually constant at 167 million pounds while sales again increased substantially for a total of slightly under 167 million pounds. Monthly receipts of milk from producers failed to cover sales from September 1951 through February 1952 and in fact did not even cover Class I sales during the months of September through Jan-

uary. It is obvious that measures should be taken to assure the Toledo market of a considerably increased supply of fully inspected milk from a group of regular producers.

It appears, however, that favorable prices are not the only measure needed to attract increased supplies of producer milk. In fact there is considerable evidence that other measures may be more critical in the immediate circumstances. The operation of a supply-demand adjustment in Toledo since October 1, 1951, has provided considerably higher prices than order prices in any of the competing Federal order markets without attracting increased supplies. The supply-demand adjustment provided a 14-cent increase in October 1951, 50-cent increases during November, December, January and February, a 38-cent increase in March 1952, 25-cent increases during April through June, and increases of 19 cents in July, 20 cents in August, 25 cents in September, and 50 cents in October. During the 12-month period November 1951 through October 1952 the Class I price differential, inclusive of these supply-demand adjustments, has averaged $1.41. During the same period the differential under the Cleveland order has averaged $1.26, that in Dayton-Springfield $1.37 (inclusive of a drought adjustment of 35 cents per hundredweight during November through February) and $1.46 in Detroit, inclusive of supply-demand adjustments which averaged 11 cents per hundredweight. The Detroit price was subject to a deduction of 14 cents per hundredweight as a location adjustment in the territory where the two milksheds are most competitive. Cleveland handlers paid substantial premiums over the comparatively low order prices, but it is apparent that in the Toledo area it was the Toledo order price which determined the amount of such premiums. The comparatively favorable prices in Toledo are further demonstrated by the fact that the blend prices for milk containing 3.5 percent butterfat delivered to the marketing area during the period October, 1951 through August, 1952 averaged $5.05 in Toledo, $4.97 in Detroit, $4.73 in Cleveland, and $5.03 in Dayton-Springfield.

One of the factors other than price which has contributed to the shortage of producer milk in this market is that the seasonality of production has become substantially more uneven since the 1949–50 base period. Receipts of producer milk in May, the flush production month, rose from 16.5 million pounds in 1950 to 17.3 million in 1951 and 17.5 million in 1952. On the other hand receipts during November, the shortest month, fell from 12.5 million pounds in 1949 to 11.7 million in 1950 and 11.2 million pounds in 1951. In percentage terms, May receipts were 132 percent of those during the preceding November in 1949–50, then rose to 147 percent in 1950–51 and to 157 percent in 1951–52. This problem was not given any significant attention at the hearing but it is evident from the data that future consideration should be given to measures which will encourage a more uniform rather than less uniform production throughout the season.

A second contributing factor is that a Grade-A ordinance became effective in October, 1950. There was a substantial decrease in the number of producers during that year, and the net loss in producers has never been made good although production per producer has increased somewhat.

A third factor is that the order permits any handler to prorate "other source" milk during any month when producer receipts are less than 120 percent of the handler's Class I utilization. This point was thoroughly explored at the hearing and is discussed in detail below.

It is concluded that no change in the general level of Class I prices should be made at this time. Prospects are that the Class I price in Toledo, inclusive of the supply-demand adjustment, will continue to provide prices which are favorable in comparison with those which will prevail in the competing Federal order markets. These continued favorable prices, together with modifications designed to encourage an increase in the supply of producer milk, should be allowed to operate until a proper relationship between supply and price is established for this market. At such time, it may be desirable to consider modification of the standard Class I price differentials and the supply-demand adjustment.

Three types of changes in the supply-demand adjustment were discussed at the hearing. One related to the schedule of months during which given amounts of supply and demand adjustment are effective. It is concluded that this schedule should not be altered. October, November and December remain the months of shortest supply in this market and the maximum amount of price adjustment should not be extended beyond these months.

A second proposed change involved computing the "utilization percentage" on the basis of receipts and sales during the first and second months preceding the pricing month. This will make the adjustment more nearly current though somewhat less effective as an advance guide to producers and the trade. It will not unduly complicate handlers' pricing problems. They now know the supply-demand adjustment and the fixed portion of the Class I differential before the beginning of the month, but do not know the basic formula portion of the Class I price until early in the following month. Under the revised system they would not know the supply-demand adjustment until the twelfth of the month. All aspects considered, however, it appears that the advantages of more current utilization data would more than offset the delayed announcement of the amount of the adjustment. The shift to the first and second preceding months requires a corresponding shift of the standard utilization percentages.

A third feature of the supply-demand adjustment to be considered at the hearing related to the contraseasonal provision. This prevents the Class I price differential for December, January, and February from being lower than in November and, on the other hand, prevents that for July, August, and September from being higher than in June. This prevents any price response to indications of oversupply during the winter months or to indications of undersupply during the summer months. Also, the contraseasonal provision may continue for four months a supply-demand indication which may have been fortuitously affected by a market phenomenon of only limited duration. It is concluded that the contraseasonal provision of the supply-demand adjustment should be eliminated and the adjustment left free to rise or fall in accordance with the most recent available indications of supply and demand.

The pricing proposal advanced by handlers provides for lowering prices whenever supplies are below normal for any reason. Handlers also maintained that the supply-demand principle of increasing prices to counteract shortages, as incorporated in the present order, was in error since it provided an incentive to restrain production. This position disregards the fact that the normal functioning of a competitive price system provides higher prices for reduced supplies and lower prices for increased supplies. To the individual producers involved, a price increase (whether it results from a supply-demand adjustment, a change in basic formula prices, or an amendment to the order) stimulates increased production while a price decrease discourages production.

2. *Scope of regulation.* The definition of a handler under the order should not be changed.

Producers proposed that the definition of a handler be modified by limiting handler status to the operator of a fluid milk plant who receives more than half of his total receipts, excluding inter-handler transfers, from producers. Testimony revealed that the proposed change was directed at possible circumvention of the pricing and other provisions of the order by operators of milk distribution stations, referred to as "stands", located outside the city limits of Toledo. It was disclosed, however, that no such problem exists at present. Moreover, the proposed change would not make the order fully effective under the stated conditions. Achievement of the proponents' objective would require major changes in the scope of the order through a redefinition of fluid milk plant. The proponents were not prepared to support such far-reaching changes.

3. *Allocation of milk.* The provision for prorating other source milk with producer milk in the allocation of producer milk to the several classes of utilization should be deleted, effective April 1, 1953.

The order now provides that other source milk may be allocated on a pro rata basis to the extent that producer receipts are less than 120 percent of Class I sales. On the other hand whenever producer receipts are in excess of 120 percent of the handler's Class I utilization, any purchases of other source milk by the handler must be allocated

to the lowest class of utilization, thereby assigning producer milk to the higher classes of utilization.

The effect of the pro rata provision is to reduce substantially the handler's need to maintain a full supply of producer milk. As previously mentioned, this may well be one of the major factors accounting for the continued shortage of milk in this market. This particular form of prorating provision is not confined to those occasions when the market as a whole may have insufficient supplies of producer milk to cover requirements for fluid use. Instead, it applies whenever any individual handler's supply of producer milk is less than 120 percent of his Class I utilization. The pro rata provision enables individual handlers to pay the same blend price for the other source milk which is so allocated as for producer milk. This allows them to reduce their purchases of producer milk to the point where there is little or no summer surplus to handle, thus keeping the blend prices payable to their producers at virtually the Class I level.

One deficiency in this procedure is that other source milk does not meet the same rigorous health standards as apply to producer milk, particularly those applying to production conditions on farms. To the extent, therefore, that handlers rely upon other source milk rather than upon supplies from producers the order fails to achieve the objective of providing the market with an adequate supply of fully approved milk.

A second defect in the pro rata provision is that producer milk is allocated to the lower classes of utilization at the same time that other receipts are assigned to Class I. This deprives producers of financial returns which would otherwise encourage the additional production of producer milk for the market.

Finally, any handler who is able to obtain other source milk at less than his blend price payable to producers under the order has a competitive advantage over those whose entire supply is priced under the order. The data show that other source milk has increasingly been relied upon by handlers in the Toledo market. During the most recent 12-month period for which data are available, September 1951 through August 1952, the quantities of other source milk ranged from a high of 3.3 million pounds in October 1951 to a low of just over 0.5 million pounds in May 1952. During each of the months of March through July the quantity of producer milk allocated to Class III, and therefore available for Class I purposes, exceeded the quantities of other source milk utilized in Class I. The Class I utilization of other source milk during May and June 1952 was 9 times as large as in the same months as 1951 and in these months in turn was higher than in the corresponding months of any year since World War II. This sharply increased reliance on other source supplies is so extensive that it constitutes a serious breach of the principle of pricing milk uniformly to all handlers in accordance with utilization.

Removal of the pro rata allocation provisions will require that any other source milk utilized by a handler be assigned first to the lowest available utilization of milk by such handler.

Termination of the provision for prorating other source milk should be delayed until April 1, 1953, instead of being made effective immediately. Increased supplies of producer milk can not be made quickly available and handlers' plans for this season were made under the present terms of the order. All parties concerned will have a 5-month period to plan whatever changes in procurement policies they deem necessary, and the change will come at a time when producer supplies are generally ample.

4. *Marketing services.* To defray the cost of performing marketing services for producers who are not members of a cooperative association determined to be performing such services, the rate of deduction from payments to producers should be increased to 6 cents per hundredweight.

The deduction for marketing services has remained at 4 cents per hundredweight since May 1, 1940. This amount has proved insufficient to cover the costs of the necessary services and should be increased. Testimony based on experience under other Federal orders showed that comparatively low rates were charged for those of the marketing services which have been performed on a contract basis in Toledo.

General findings. (a) The proposed marketing agreement and the order, as amended, and as hereby proposed to be further amended, and all of the terms and conditions thereof will tend to effectuate the declared policy of the act;

(b) The parity prices of milk as determined pursuant to section 2 of the act are not reasonable in view of the price of feeds, available supplies of feeds and other economic conditions which affect market supply and demand for milk in the marketing area and the minimum prices specified in the proposed marketing agreement and the order, as amended, and as hereby proposed to be further amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk, and be in the public interest; and

(c) The proposed order, as amended, and as hereby proposed to be further amended, will regulate the handling of milk in the same manner as, and will be applicable only to persons in the respective classes of industrial and commercial activity specified in a marketing agreement upon which a hearing has been held.

Rulings on proposed findings and conclusions. Briefs were filed on behalf of producers and handlers. The briefs contained statements of fact, proposed findings and conclusions, and arguments with respect to the provisions of the proposed amendment. Every point covered in the briefs was carefully considered along with the evidence in the record in making the findings and reaching the conclusions hereinbefore set forth. To the extent that the findings and conclusions proposed in the briefs are inconsistent with the findings and conclusions contained herein, the request to make such findings or to reach such conclusions is denied on the basis of the facts found and stated in connection with the conclusions in this recommended decision.

Recommended marketing agreement and amendments to the order. The following amendments to the order, as amended, are recommended as the detailed and appropriate means by which the foregoing conclusions may be carried out. The recommended marketing agreement is not included in this decision because the regulatory provisions thereof would be identical with those contained in the order, as amended, and as hereby proposed to be further amended.

Effective April 1, 1953, make the following changes:

1. a. Delete § 930.45 (a) and substitute therefor the following:

(a) Subtract from the total pounds of butterfat in Class III milk the total pounds of butterfat shrinkage allowed pursuant to § 930.41 (c) (2).

b. Delete paragraphs (c), (d) and (e) of § 930.45 and substitute therefor the following:

(c) Subtract from the pounds of butterfat remaining in each class, in series beginning with the lowest-priced utilization, the pounds of butterfat in other source milk.

c. Redesignate paragraph "(f)" of § 930.45 as paragraph "(d)".

2. In subdivision (i) of § 930.50 (a) (2) delete the phrase "in the second and third months preceding" and substitute therefor the phrase "in the first and second months preceding".

3. In subdivision (ii) of § 930.50 (a) (2) change the tabulation to read as follows:

Month for which the price is being computed:	*Standard utilization percentage*
January	92
February	86
March	83
April	83
May	81
June	78
July	76
August	80
September	86
October	90
November	93
December	95

4. In subdivision (iii) of § 930.50 (a) (2) replace the colon preceding the word *"Provided"* with a period and delete all language appearing thereafter.

5. In § 930.74 delete the phrase "4 cents per hundredweight" and substitute therefor the phrase "6 cents per hundredweight".

Filed at Washington, D. C., this 19th day of November 1952.

[SEAL] ROY W. LENNARTSON,
Assistant Administrator.

[F. R. Doc. 52-12494; Filed, Nov. 21, 1952; 8:51 a. m.]

[7 CFR Part 949]

Handling of Milk in San Antonio, Texas, Marketing Area

Decision With Respect to Proposed Marketing Agreement and Proposed Amendment to Order

Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and marketing orders (7 CFR Part 900), a public hearing was conducted at San Antonio, Texas, on August 26, 1952, pursuant to notice thereof which was issued on August 19, 1952 (17 F. R. 7701).

The hearing was reopened at San Antonio, Texas, November 5, 1952, pursuant to notice thereof which was issued on November 1, 1952 (17 F. R. 9898), for the receipt of further evidence concerning proposals considered at the first hearing and also concerning several additional proposals.

The material issues of record related to:

(1) Prices for Class I milk during the remainder of 1952 and for the months of January, February, and March, 1953.

(2) The butterfat differential to be applied in calculating minimum prices to producers whose milk tested more or less than the basic test.

(3) The basic level of butterfat test to be used in connection with prices provided under the order.

(4) The removal of the limitation on the amount of price change which may be brought about under the "supply-demand" adjustment.

(5) Miscellaneous order provisions.

(6) The emergency character of marketing conditions and the need for immediate change in the order provisions.

Findings and conclusions. The findings and conclusions with respect to the aforementioned material issues to be considered in this decision, all of which are based on the evidence introduced at the hearing and the record thereof, are as follows:

1. Forty-six cents should be added to the price for Class I milk from the effective date hereof through February 1953, and 23 cents should be added to such price for March 1953.

An immediate increase in the order price for Class I milk is necessary because of adverse production conditions in the San Antonio milkshed. These conditions have increased the cost of producing milk. The local milk supply is now well below market requirements. In September, the latest month for which data are available, producer deliveries of milk amounted to less than three-fourths of the Class I sales by handlers. Further declines in production may result unless the Class I price is increased under the order.

The San Antonio milkshed is now in its second year of unfavorable production conditions. As a result of continued shortages of precipitation since June 1951, soil moisture conditions on the farms of producers have become progressively worse throughout most of the milkshed. Scattered months of above average rainfall have not overcome the moisture deficit present in the soil and subsoil. Higher than average temperatures increased the transpiration rate during the summer months of 1951 and 1952, and thereby intensified the effects of the abnormally low rainfall.

Crop conditions in fields and pastures are generally far below average. Testimony at the hearings indicates that yields of hay in the milkshed generally were less than half of normal during the past growing season. Some producers with large farms harvested no hay whatsoever in 1952. Grain and silage crops also were considerably below normal. Pastures have been poor on most farms for many months. Consequently, more than normal hay and silage feeding has been required.

Most producers normally purchase part of the hay they feed their dairy herds. However, the amount of hay to be purchased this year is unusually large. Some imported hay has been acquired at prices substantially higher than last year. Areas of Oklahoma and Colorado where supplemental hay is normally purchased are themselves short of hay this year. Widespread drought conditions have forced farmers in many South Central states to purchase outside hay. As a result, competition for hay is much greater than normal and it must now be obtained from more distant areas, and at considerably increased costs. Testimony on the hearing record indicates that little hay of suitable quality has been made available to San Antonio producers under special hay purchase programs.

Winter grazing of small grains on which San Antonio producers depend for much of their winter roughage is virtually non-existent this year. Even under ideal weather conditions it would now be late winter before such grazing could be obtained, and even then it would not be an important item this year because most producers have not taken steps to plant small grain crops. Permanent pastures will not provide pasture feed until late March or early April.

Unless an increase in the Class I price is provided many San Antonio milk producers may be forced to curtail production, or to sell their milk to other markets. This could have both immediate and lasting adverse effects on the San Antonio milk market. In an area unfavorable to dairying, as the San Antonio milkshed is, new producers and increased production are more difficult to acquire than in areas better adapted to dairying where ungraded milk is produced in considerable volumes.

Supplemental milk from areas outside the San Antonio milkshed has been scarce and expensive this fall. This situation may be expected to prevail until milk production shows substantial improvement. Widespread drought conditions in the South and Southwest have caused demand for supplemental milk to be at an unusually high level in many markets. Producers in some of the markets from which San Antonio handlers obtain supplemental milk have received emergency price increases under Federal orders. Such increases will continue through February or March in most cases, although at lower rates toward the end of the period.

In view of the foregoing conditions a temporary increase in the Class I prices above those now provided under the San Antonio order is necessary. Handlers have recognized this condition both by testimony contained in the hearing record, and by paying substantial premiums over present order prices. Such premiums are uncertain however, and the temporary increases herein found necessary should increase returns to producers until such time as producer milk supplies improve relative to Class I sales.

2. The producer butterfat differential should be reduced. The record discloses that the butterfat differential paid producers prior to the inception of the order was calculated on the basis of a 5 cent reduction for each one-tenth percent that the milk tested less than 4.0 percent or a 7 cent addition for each one-tenth percent above 4.0 percent. This low differential had the effect of encouraging the importation of Holstein cows into the milkshed, and as a result the average butterfat test of the milk received from producers declined. In spite of this reduction the average test of producer milk in September was still more than four-tenths of one percent above the average test of the fluid milk sales and two-tenths of one percent above the average test of all Class I sales.

The producer butterfat differential under the order has been calculated by multiplying the Chicago 92 score butter price by 1.2 and dividing by 10. This results in a differential considerably higher than that used prior to the inception of Federal regulation. For October milk the producer differential was 8.5 cents. Producer representatives contended that this higher differential places the producers of low butterfat milk in an unfavorable position in relation to producers of high butterfat milk. This situation could be expected in the long run to result in a shift toward the production of higher butterfat milk. More immediately, it could result in a loss of low butterfat milk to other markets since many producers of such milk now supplying San Antonio handlers are in a position to transfer their milk to another market where higher prices and lower butterfat differentials prevail.

It would not be in the best interest of the San Antonio market if low butterfat milk were to be lost to other markets or if the average butterfat test of producer milk were to increase. Shortages of skim milk are more expensive to the San Antonio market than shortages of butterfat, since the latter may be transported from northern surplus areas in the form of cream at comparatively low freight rates. Skim milk, on the other hand, is bulky and expensive to handle and is also more perishable. Local production of this product should be encouraged.

It is concluded therefore that the factor 1.2 which is now multiplied by the Chicago 92-score butter price in calculating the producer butterfat differential should be reduced to 1.1.

3. The basic butterfat test of 4.0 percent now used in the order should not be changed at this time. The proponents of this change contended that it would be desirable to lower the basic butterfat test from 4.0 percent to 3.5 percent since the latter figure represents more nearly the percentage of butterfat required by the market for fluid milk. It was contended also that the subtraction of butterfat differentials is confusing to producers and that it would be preferable to use a lower basic test, which would result more frequently in the addition of butterfat differentials, rather than the subtraction.

So far as these consideraions are concerned there is no objection to the change proposed by producers. However, there arises the question of what base period prices should be used in rewriting the order to bring about such change in basic butterfat test. The base period price for 4.0 percent milk (1948–1950) now contained in the order is $5.99. According to testimony in the hearing record the butterfat differential used in paying producers during this period was 5 cents for milk testing less the 4.0 percent butterfat, and 7 cents for milk above that test. If the base period price is converted from the 4.0 percent level to 3.5 percent by using the 5 cent differential, it would result in an increased cost to handlers for Class I milk. This arises because the Class I butterfat differential to handlers now provided in the order is considerably higher than 5 cents. It was not shown conclusively in the hearing record that this increase in Class I price is necessary on a permanent basis. The record contains little evidence concerning what modification if any in the permanent Class I pricing provisions are necessary.

The point was made that the use of a 4.0 percent basis in the order for pricing Class I milk together with a higher butterfat differential than was in effect prior to the order results in an understatement of the average price received by producers during the base period because the average test of producer milk was somewhat less than 4.0 percent. It is impossible to appraise accurately what effect this may have however, because information is not contained in the record as to what the average test of milk actually was during the 1948–1950 period.

A change in basic test should not be made therefore until more complete evidence is available concerning what effect if any such change should have on handlers cost for Class I milk.

4. The limitation on the amount of price change which may be brought about under the supply-demand adjustment should not be removed.

The 60 cent limit on the operation of the supply-demand provision was adopted because it was determined that conditions which would call for adjustments greater than this would be rather abnormal. Since it is impossible to foresee what these conditions might be, nor to know what price adjustments they would require it was considered desirable that adjustments greater than this not be made without a public hearing at which such conditions could be explained and appraised. The record does not contain evidence which would lead to a different conclusion so far as the permanent provisions of the order are concerned. A finding has hereinbefore been made that the Class I price now provided under the order is insufficient in view of present market conditions. It is concluded however that the way to remedy this situation is to provide temporarily a stated increase in price (see foregoing issue number 1) rather than remove temporarily the limitation on the operation of the supply-demand provision. Whether the latter step would actually mean any increase in price is conjectural. A stated increase in price will be dependable so far as producers are concerned. Any further increase beyond the stated increase herein provided however is not considered necessary.

5. Miscellaneous order provisions. Five proposals were made and supported at the hearing by the Dairy Branch, Production and Marketing Administration. These were minor items, mostly administrative in nature. No evidence was adduced at the hearing to indicate that these matters deserved emergency treatment. Decision on these items is reserved therefore until a later date.

Thirteen additional proposals (proposals number 6 through 18 as contained in the notice of hearing) were abandoned by proponents, and the hearing record contains no evidence thereon. These are not deemed to be material issues at the hearing, and no decision is called for concerning said proposals.

6. The due and timely execution of the function of the Secretary under the Act imperatively and unavoidably requires the omission of a recommended decision by the Assistant Administrator of Production and Marketing Administration and the opportunity for exceptions thereto on the actions contained in the amendments herein provided.

Conditions complained of are such that it is urgent that remedial action be taken as soon as possible. Delay beyond the minimum time required to make the attached order effective will defeat the purpose of such amendment. Producers need some assurance now that the additional costs resulting from abnormal purchases of forages and concentrates will be reflected in somewhat higher prices than would otherwise prevail. Without that assurance, producers might be forced to adopt measures which would seriously impair the rate of production and result in added expense and difficulty in rebuilding herds and production in the future. Failure to change the producer butterfat differential at the earliest possible date might result in producer withdrawals to the detriment of the market. Accordingly, the time necessarily involved in the preparation, filing and publication of the recommended decision and the consideration of exceptions thereto would make such relief ineffective.

The propriety of omitting a recommended decision and opportunity of filing exceptions thereto with respect to the issues here decided was indicated in the hearing record.

Rulings on proposed findings and conclusions. Briefs were filed on behalf of certain persons interested in this proceding. The briefs contained suggested findings of fact, conclusions, and arguments with respect to the proposals discussed at the hearing. Every point covered in the briefs was carefully considered along with evidence in the record in making the findings and reaching the conclusions hereinbefore set forth. To the extent that the suggested findings and conclusions contained in the briefs are inconsistent with the findings and conclusions contained herein, the requests to make such findings or to reach such conclusions are denied on the basis of the facts found and stated in connection with the findings and conclusions in this decision.

General findings. (a) The proposed marketing agreement and the order, as hereby proposed to be amended, and all of the terms and conditions thereof will tend to effectuate the declared policy of the act;

(b) The parity prices of milk produced for sale in the said marketing area as determined pursuant to section 2 of the act are not reasonable in view of the price of feeds, available supplies of feeds, and other economic conditions which affect market supply of and demand for such milk, and the minimum prices specified in the proposed marketing agreement and in the order, as hereby proposed to be amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk and be in the public interest; and

(c) The proposed marketing agreement and the order, as hereby proposed to be amended, will regulate the handling of milk in the same manner as, and are applicable only to persons in the respective classes of industrial and commercial activity specified in the said marketing agreement upon which a hearing has been held.

Order of the Secretary directing the conduct of a referendum; determination of a representative period; and designation of referendum agent. Pursuant to section 8c (19) of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 608c (19)), it is hereby directed that a referendum be conducted among the producers (as defined in the order regulating the handling of milk in the San Antonio, Texas, marketing area) who, during the month of September 1952, which month is hereby determined to be the representative period for such referendum, were engaged in the production of milk for sale in the marketing area specified in the aforesaid order to determine whether such producers favor the issuance of the order amending the order, which is filed herewith.

Orville A. Jamison is hereby designated agent of the Secretary to conduct such referendum in accordance with the procedure for the conduct of referenda to determine producer approval of milk marketing orders as published in the FEDERAL REGISTER on August 10, 1950 (15 F. R. 5177), such referendum to be

completed on or before the 7th day from the date this decision is filed with the Hearing Clerk, United States Department of Agriculture.

Marketing agreement and order. Annexed hereto and made a part hereof are two documents entitled respectively "Marketing Agreement Regulating the Handling of Milk in the San Antonio, Texas, Marketing Area." and "Order Amending the Order, Regulating the Handling of Milk in the San Antonio, Texas, Marketing Area," which have been decided upon as the detailed and appropriate means of effectuating the foregoing conclusions. These documents shall not become effective unless and until the requirements of § 900.14 of the rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and orders have been met.

It is hereby ordered that all of this decision except the attached marketing agreement, be published in the FEDERAL REGISTER. The regulatory provisions of said marketing agreement are identical with those contained in the order, as hereby proposed to be amended by the attached order which will be published with this decision.

This decision filed at Washington, D. C. this 19th day of November 1952.

[SEAL] K. T. HUTCHINSON,
Acting Secretary of Agriculture.

Order[1] Amending the Order, Regulating the Handling of Milk in the San Antonio, Texas, Marketing Area

§ 949.0 *Findings and determinations.* The findings and determinations hereinafter set forth are supplementary and in addition to the findings and determinations previously made in connection with the issuance of the aforesaid order, and all of said previous findings and determinations are hereby ratified and affirmed, except insofar as such findings and determinations may be in conflict with the findings and determinations set forth herein.

(a) *Findings upon the basis of the hearing record.* Pursuant to the provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and the applicable rules of practice and procedure, as amended, governing the formulation of marketing agreements and marketing orders (7 CFR Part 900), a public hearing was held upon certain proposed amendments to the tentative marketing agreement and to the order, regulating the handling of milk in the San Antonio, Texas, marketing area. Upon the basis of the evidence introduced at such hearing and the record thereof, it is found that:

(1) The said order, as hereby amended, and all of the terms and conditions thereof, will tend to effectuate the declared policy of the act;

(2) The parity prices of milk produced for sale in the said marketing area as determined pursuant to section 2 of the act are not reasonable in view of the price of feeds, available supplies of feeds and other economic conditions which affect market supplies of and demand for such milk, and the minimum prices specified in the order as hereby amended, are such prices as will reflect the aforesaid factors, insure a sufficient quantity of pure and wholesome milk and be in the public interest; and

(3) The said order, as hereby amended, regulates the handling of milk in the the same manner as and is applicable only to persons in the respective classes of industrial and commercial activity specified in a marketing agreement upon which a hearing has been held.

Order relative to handling. It is therefore ordered that on and after the effective date hereof the handling of milk in the San Antonio, Texas, marketing area shall be in comformity to and in compliance with the terms and conditions of the aforesaid order, as hereby amended, as follows:

1. Change the period at the end of § 949.51 (c) to a colon and add the following: *"Provided,* That there shall be added to such price 46 cents from the effective date hereof through February 1953, and 23 cents during March 1953."

2. Delete the factor "1.2" in § 949.81 and substitute therefor "1.1".

[F. R. Doc. 52–12515; Filed, Nov. 21, 1952; 8:54 a. m.]

NOTICES

TREASURY DEPARTMENT

United States Coast Guard

[CGFR 52–55]

APPROVAL OF EQUIPMENT AND CHANGES IN MANUFACTURERS' ADDRESSES

By virtue of the authority vested in me as Commandant, United States Coast Guard, by Treasury Department Order No. 120 dated July 31, 1950 (15 F. R. 6521), and in compliance with the authorities cited below with each item of equipment: *It is ordered,* That:

(a) All the approvals listed in this document which extend approvals previously published in the FEDERAL REGISTER dated August 27, September 26, September 30, October 1, and November 1, 1947, are prescribed and shall be in effect for a period of five years from their respective dates as indicated at the end of each approval, unless sooner canceled or suspended by proper authority; and

(b) All the other approvals listed in this document (which are not covered by paragraph (a) above) are prescribed and shall be in effect for a period of five years from date of publication in the FEDERAL REGISTER unless sooner canceled or suspended by proper authority; and

(c) The changes in addresses of manufacturers of approved equipment shall be made as indicated below.

LIFE PRESERVERS, KAPOK, ADULT AND CHILD (JACKET TYPE)

Approval No. 160.002/32/0, Model 2 adult kapok life preserver, U. S. C. G. Specification Subpart 160.002, manufactured by Fairfield Textile Works, P. O. Box 6, Highway 40, Fairfield, Calif. (Extension of the approval published in FEDERAL REGISTER dated September 30, 1947; effective September 30, 1952.)

(R. S. 4405, 4417a, 4426, 4488, 4491, 4492, 35 Stat. 428, 49 Stat. 1544, 54 Stat. 164, 166, 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 396, 404, 481, 489, 490, 526e, 526p, 1333, 50 U. S. C. App. 1275; 46 CFR 160.002)

LIFE PRESERVERS, FIBROUS GLASS, ADULT AND CHILD (JACKET TYPE)

Approval No. 160.005/9/0, Model 51 adult fibrous glass life preserver, U. S. C. G. Specification Subpart 160.005, manufactured by Seaway Manufacturing Co., Inc., 511 North Solomon Street, New Orleans 19, La.

Approval No. 160.005/10/0, Model 55 child fibrous glass life preserver, U. S. C. G. Specification Subpart 160.005, manufactured by Seaway Manufacturing Co., Inc., 511 North Solomon Street, New Orleans 19, La.

(R. S. 4405, 4417a, 4426, 4481, 4482, 4488, 4491, 4492, 35 Stat. 428, 49 Stat. 1544, 54 Stat. 164, 166, 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 375, 391a, 404, 474, 475, 481, 489, 490, 396, 367, 526e, 526p, 1333, 50 U. S. C. App. 1275; 46 CFR 160.005)

BUOYANT CUSHIONS, KAPOK, STANDARD

NOTE: Approved for use on motorboats of Classes A, 1, or 2 not carrying passengers for hire.

Approval No. 160.007/57/0, Standard kapok buoyant cushion, U. S. C. G. Specification Subpart 160.007, manufactured by Orr & Baker, 1303½ Tenth Street, Port Huron, Mich. (Extension of the approval published in FEDERAL REGISTER dated October 31, 1947; effective October 31, 1952.)

Approval No. 160.007/119/0, Standard kapok buoyant cushion, U. S. C. G. Specification Subpart 160.007, manufactured by Hirsh-Weis Canvas Products Co., 3121 Northeast Sandy Boulevard, Portland 12, Oreg.

Approval No. 160.007/120/0, Standard kapok buoyant cushion, U. S. C. G. Specification Subpart 160.007, manufactured by International Cushion, 1116–18 Northeast Eighth Avenue, Fort Lauderdale, Fla.

(R. S. 4405, 4491, 54 Stat. 164, 166, as amended; 46 U. S. C. 375, 489, 526e, 526p; 46 CFR 25.4–1, 160.007)

[1] This order shall not become effective unless and until the requirements of § 900.14 of the rules of practice and procedure, as amended, governing proceedings to formulate marketing agreements and orders have been met.

BUOYANT CUSHIONS, NON-STANDARD

NOTE: Approved for use on motorboats of Classes A, 1, or 2 not carrying passengers for hire.

Rectangular buoyant cushions manufactured by the H. S. White Manufacturing Co., Inc., Fifth and Wacouta Streets, St. Paul 1, Minn., dwg. No. 1, dated January 17, 1947, and schedule of sizes, dated June 18, 1947, U. S. C. G. Specification Subpart 160.008, in the following sizes with the amount of kapok indicated for each size:

Approval No.	Size (inches)	Kapok (ounces)
160.008/308/0	15 x 19 x 2	26
160.008/309/0	15 x 21 x 2	28
160.008/310/0	15 x 23 x 2	31
160.008/311/0	15 x 25 x 2	34
160.008/312/0	15 x 27 x 2	36
160.008/313/0	15 x 29 x 2	39
160.008/314/0	15 x 31 x 2	42
160.008/315/0	15 x 33 x 2	44
160.008/316/0	15 x 35 x 2	47
160.008/317/0	17 x 17 x 2	26
160.008/318/0	17 x 19 x 2	29
160.008/319/0	17 x 21 x 2	32
160.008/320/0	17 x 23 x 2	35
160.008/321/0	17 x 25 x 2	38
160.008/322/0	17 x 27 x 2	41
160.008/323/0	17 x 29 x 2	44
160.008/324/0	17 x 31 x 2	47
160.008/325/0	17 x 33 x 2	50
160.008/326/0	17 x 35 x 2	53
160.008/327/0	19 x 19 x 2	32
160.008/328/0	19 x 21 x 2	36
160.008/329/0	19 x 23 x 2	39
160.008/330/0	19 x 25 x 2	42
160.008/331/0	19 x 27 x 2	45
160.008/332/0	19 x 29 x 2	49
160.008/333/0	19 x 31 x 2	53
160.008/334/0	19 x 33 x 2	56
160.008/335/0	19 x 35 x 2	59
160.008/336/0	21 x 21 x 2	39
160.008/337/0	21 x 23 x 2	43
160.008/338/0	21 x 25 x 2	47
160.008/339/0	21 x 27 x 2	51
160.008/340/0	21 x 29 x 2	54
160.008/341/0	21 x 31 x 2	58
160.008/342/0	21 x 33 x 2	62
160.008/343/0	21 x 35 x 2	66

(Extension of the approval published in FEDERAL REGISTER dated August 27, 1947; effective August 27, 1952.)

Rectangular buoyant cushions manufactured by the H. S. White Manufacturing Co., Inc., Fifth and Wacouta Streets, St. Paul 1, Minn., dwg. No. 4, dated January 17, 1947, and schedule of sizes, dated June 18, 1947, U. S. C. G. Specification Subpart 160.008, in the following sizes with the amount of kapok indicated for each size:

Approval No.	Size (inches)	Kapok (ounces)
160.008/344/0	14 x 22 x 2	28
160.008/345/0	14 x 24 x 2	30
160.008/346/0	14 x 26 x 2	33
160.008/347/0	14 x 28 x 2	35
160.008/348/0	14 x 30 x 2	38
160.008/349/0	14 x 32 x 2	40
160.008/350/0	14 x 34 x 2	43
160.008/351/0	14 x 36 x 2	45
160.008/352/0	16 x 18 x 2	26
160.008/353/0	16 x 20 x 2	29
160.008/354/0	16 x 22 x 2	32
160.008/355/0	16 x 24 x 2	34
160.008/356/0	16 x 26 x 2	37
160.008/357/0	16 x 28 x 2	40
160.008/358/0	16 x 30 x 2	43
160.008/359/0	16 x 32 x 2	46
160.008/360/0	16 x 34 x 2	49
160.008/361/0	16 x 36 x 2	51
160.008/362/0	18 x 18 x 2	29
160.008/363/0	18 x 20 x 2	32
160.008/364/0	18 x 22 x 2	35
160.008/365/0	18 x 24 x 2	39
160.008/366/0	18 x 26 x 2	42
160.008/367/0	18 x 28 x 2	45
160.008/368/0	18 x 30 x 2	48
160.008/369/0	18 x 32 x 2	51
160.008/370/0	18 x 34 x 2	55
160.008/371/0	18 x 36 x 2	58

(Extension of the approval published in FEDERAL REGISTER dated August 27, 1947; effective August 27, 1952.)

Approval No. 160.008/377/0, 17" x 17" x 2½" rectangular buoyant cushion, 33-ounce kapok, U. S. C. G. Specification Subpart 160.008, specifications and dwgs. dated September 25, 1947, manufactured by Orr & Baker, 1303½ Tenth Street, Port Huron, Mich. (Extension of the approval published in FEDERAL REGISTER dated October 31, 1947; effective October 31, 1952.)

Approval No. 160.008/514/0, 14" x 18¼" x 2" rectangular buoyant cushion, 24-ounce kapok, dwg. No. BC-4, dated August 19, 1952, manufactured by Farber Brothers, Inc., 821 Linden Avenue, Memphis, Tenn.

Approval No. 160.008/516/0, 15" x 15" x 2" rectangular buoyant cushion, 20-ounce kapok, American Pad & Textile Co., dwg. Nos. B-46, dated December 22, 1941, revised March 6, 1946, and A-636 dated August 15, 1952, manufactured by The American Pad & Textile Co., Greenfield, Ohio, for Spiegel, Inc., 1061 West Thirty-fifth Street, Chicago 9, Ill.

Approval No. 160.008/517/0, 15" x 15" x 2" rectangular buoyant cushion, 20-ounce kapok, American Pad & Textile Co., dwg. Nos. B-46, dated December 22, 1941, revised March 6, 1946, and A-302, dated August 15, 1952, manufactured by The American Pad & Textile Co., Greenfield, Ohio, for Montgomery Ward & Co., Inc., 619 West Chicago Avenue, Chicago 7, Ill.

Approval No. 160.008/518/0, 15" x 15" x 2" rectangular buoyant cushion, 20-ounce kapok, American Pad & Textile Co., dwg. Nos. B-46 dated December 22, 1941, revised March 6, 1946, and A-755, dated August 15, 1952, manufactured by The American Pad & Textile Co., Greenfield, Ohio, for The Firestone Tire & Rubber Co., Akron 17, Ohio.

Approval No. 160.008/519/0, 15" x 15" x 2" rectangular buoyant cushion, 20-ounce kapok, American Pad & Textile Co., dwg. Nos. B-46, dated December 22, 1941, revised March 6, 1946, and A-511, dated August 15, 1952, manufactured by The American Pad & Textile Co., Greenfield, Ohio, for Sears, Roebuck & Co., Chicago 7, Ill.

(R. S. 4405, 4491, 54 Stat. 164, 166, as amended; 46 U. S. C. 375, 489, 526e, 526p; 46 CFR 25.4-1, 160.008)

COMPASSES, LIFEBOAT

Approval No. 160.014/7/0, Model 34-1000, compensating mariners liquid filled magnetic lifeboat compass with mounting, assembly dwg, No. 34-1000, dated January 22, 1946, manufactured by Kenyon Instrument Co., Inc., 1345 New York Avenue, Huntington Station, Long Island, N. Y. (Extension of the approval published in FEDERAL REGISTER dated September 30, 1947; effective September 30, 1952.)

(R. S. 4405, 4417a, 4426, 4488, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 481, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 33.15-1, 59.11)

WINCHES, LIFEBOATS

Approval No. 160.015/45/1, Type CL-17.5B lifeboat winch, approval is limited to mechanical components only and for a maximum working load of 10,250 pounds pull at the drums (5,125 pounds per fall), identified by assembly dwg. No. CL-17.5-1 dated April 4, 1950, and revised June 10, 1952, manufactured by Marine Safety Equipment Corp., Point Pleasant, N. J. (Supersedes Approval No. 160.015/45/0 published in the FEDERAL REGISTER dated February 17, 1951.)

(R. S. 4405, 4417a, 4426, 4488, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 481, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 33.10-5, 59.3a, 60.21, 76.15a, 94.14a, 160.015)

LADDERS, EMBARKATION-DEBARKATION (FLEXIBLE)

Approval No. 160.017/9/0, "Master," Model 100, embarkation-debarkation ladder, wire rope suspension, steel ears, dwg. No. E-1003 dated July 16, 1952, manufactured by The Marine Ladder Manufacturing Co., 2767 Thirteenth Avenue Southwest, Seattle 4, Wash.

(R. S. 4405, 4426, 4488, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 404, 481, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 59.63, 76.56a, 94.55a, 113.47a, 160.017)

SIGNALS, DISTRESS, COMBINATION FLARE AND SMOKE, HAND

Approval No. 160.023/1/0, A-P Daynite hand combination flare and smoke distress signal, arrangement dwg. No. 4500-AR, Rev. No. 3, dated June 17, 1946, manufactured by Aerial Products, Inc., Elkton, Md. (Extension of the approval published in FEDERAL REGISTER dated November 1, 1947; effective November 1, 1952.)

(R. S. 4405, 4417a, 4426, 4488, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 481, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 160.023)

SIGNALS, DISTRESS, PISTOL-PROJECTED, PARACHUTE RED FLARE

Approval No. 160.024/5/0, aluminum shell parachute red flare cartridge distress signal, assembly dwg. No. A-3530, dated January 17, 1947, manufactured by Signal Pyrotechnic Co., 4041 Whiteside Street, Los Angeles 33, Calif. (Extension of the approval published in FEDERAL REGISTER dated August 27, 1947; effective August 27, 1952.)

(R. S. 4405, 4417a, 4488, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 381, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 160.024)

NOZZLES, WATER SPRAY (FIXED TYPE)

Approval No. 160.025/10/0, Model A nonadjustable, 1½-inch fixed type, water spray nozzle, dwg. No. 1, dated March 4, 1938, manufactured by Sculler Safety Corp., 30 Front Street, New York 4, N. Y. (Extension of the approval published in FEDERAL REGISTER dated September 26, 1947; effective September 26, 1952.)

(R. S. 4405, 4417a, 4426, 4491, 49 Stat. 1544, 54 Stat. 1028, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 489, 463a, 50 U. S. C. App. 1275; 46 CFR 34.10-40, 61.14)

CONTAINERS, EMERGENCY PROVISIONS AND WATER

Approval No. 160.026/8/1, Container for emergency drinking water, dwg. No. S1–117, dated August 23, 1951, Rev. 5, dated August 19, 1952, manufactured by The Multiple Breaker Co., 918 Beacon Street, Boston 15, Mass. (Supersedes Approval No. 160.026/8/0 published in the FEDERAL REGISTER dated September 30, 1947.)

Approval No. 160.026/18/1, Container for emergency drinking water, dwg. No. B–104, dated September 17, 1952, manufactured by H. & M. Packing Corp., 913 Ruberta Avenue, Glendale 1, Calif. (Supersedes Approval No. 160.026/18/0 published in the FEDERAL REGISTER dated February 6, 1952.)

(R. S. 4405, 4417a, 4426, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 33.15–1, 59.11)

LIFEBOATS

Approval No. 160.035/21/1, 24.0′ x 7.75′ x 3.33′ steel, oar-propelled lifeboat, 37-person capacity, identified by general arrangement dwg. No. G–2437 dated April 11, 1952, and revised August 2, 1952, manufactured by C. C. Galbraith & Son, Inc., 99 Park Place, New York 7, N. Y. (Reinstates and supersedes Approval No. 160.035/21/0 terminated in the FEDERAL REGISTER dated October 1, 1952.)

Approval No. 160.035/88/1, 14.0′ x 5.4′ x 2.3′ steel oar-propelled square stern lifeboat, 10-person capacity, identified by general arrangement and construction dwg. No. 49R–1411 dated February 14, 1951 and revised June 10, 1952, manufactured by Lane Lifeboat & Davit Corp., 8920 Twenty-sixth Avenue, Brooklyn 14, N. Y. (Reinstates and supersedes Approval No. 160.035/88/0 terminated in the FEDERAL REGISTER dated October 1, 1952.)

Approval No. 160.035/191/1, 28.0′ x 9.79′ x 4.13′ steel hand-propelled lifeboat, 68-person capacity, identified by construction and arrangement dwg. No. 3199 dated August 1, 1952, revised September 15, 1952, manufactured by Welin Davit and Boat Division of Continental Copper & Steel Industries, Inc., Perth Amboy, N. J. (Supersedes Approval No. 160.035/191/0 published in the FEDERAL REGISTER dated April 1, 1948.)

Approval No. 160.035/286/0, 24.0′ x 8.0′ x 3.5′ steel, oar-propelled lifeboat, 40-person capacity, identified by construction and arrangement dwg. No. 24–9, dated October 30, 1951, and revised July 16, 1952, manufactured by Marine Safety Equipment Corp., Point Pleasant, N. J.

(R. S. 4405, 4417a, 4426, 4481, 4488, 4491, 4492, 35 Stat. 428, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 396, 404, 474, 481, 489, 490, 1333, 50 U. S. C. App. 1275; 46 CFR 33.01–5, 59.13, 76.16, 94.15, 113.10, 160.035)

PUMPS, BILGE, LIFEBOAT

Approval No. 160.044/4/0, Size No. 2 lifeboat bilge pump, identified by general assembly dwg. No. 222–A dated August 24, 1944, manufactured by Allied Marine Equipment, Division of Tap-Rite Products Corp., 204 Railroad Avenue, Hackensack, N. J.

(R. S. 4405, 4417a, 4462, 4488, 4491, 49 Stat. 1544, 54 Stat. 346, 55 Stat. 244, 245, as amended; 46 U. S. C. 375, 391a, 416, 481, 489, 367, 1333, 50 U. S. C. App. 1275; 46 CFR 160.044)

VALVES, SAFETY

Approval No. 162.001/183/0, Type 1531–P1, Consolidated drum pilot actuator pop safety valve, maximum pressure 1,050 p. s. i., maximum temperature 1,000° F., dwg. No. 3VN953, dated August 13, 1952, approved for 1½″ and 2″ sizes, bore diameter 1½″, manufactured by Manning, Maxwell & Moore, Inc., Stratford, Conn.

Approval No. 162.001/184/0, Type 1532–P2, Consolidated drum pilot actuator pop safety valve, maximum pressure 650 p. s. i., maximum temperature 1,000° F., dwg. No. 3VN953, dated August 13, 1952, approved for 1½″ and 2″ sizes, bore diameter 1⅞″, manufactured by Manning, Maxwell & Moore, Inc., Stratford, Conn.

Approval No. 162.001/185/0, Type 1531–U1, Consolidated superheater unloader safety valve, maximum pressure 1,000 p. s. i., maximum temperature 1,000° F., dwg. No. 3VM953, dated September 4, 1952, approved for 2 and 2½-inch sizes, bore diameter 1½ inches, manufactured by Manning, Maxwell & Moore, Inc., Stratford, Conn.

Approval No. 162.001/186/0, Type 1531–U2, Consolidated superheater unloader safety valve, maximum pressure 1,000 p. s. i., maximum temperature 1,000° F., dwg. No. 3VM953, dated September 4, 1952, approved for 2 and 2½-inch sizes, bore diameter 1⅝ inches, manufactured by Manning, Maxwell & Moore, Inc., Stratford, Conn.

Approval No. 162.001/187/0, Type 1531–U3, Consolidated superheater unloader safety valve, maximum pressure 600 p. s. i., maximum temperature 1,000° F., dwg. No. 3VM953, dated September 4, 1952, approved for 2½-inch size, bore diameter 1¾ inches, manufactured by Manning, Maxwell & Moore, Inc., Stratford, Conn.

Approval No. 162.001/188/0, Type 1531–U4, Consolidated superheater unloader safety valve, maximum pressure 600 p. s. i., maximum temperature 1,000° F., dwg. No. 3VM953, dated September 4, 1952, approved for 2½-inch size, bore diameter 2 inches, manufactured by Manning, Maxwell & Moore, Inc., Stratford, Conn.

(R. S. 4405, 4417a, 4418, 4426, 4433, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 392, 404, 411, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 52.65)

BOILERS, HEATING

Approval No. 162.003/141/0, C–600W hot water heating boiler, horizontal fire tube type, dwg. No. F–6521–A, Revision A dated September 5, 1952, design pressure 30 p. s. i. approval limited to bare boiler, manufactured by Cyclotherm Division, U. S. Radiator Corp., Oswego, N. Y.

(R. S. 4405, 4417a, 4418, 4426, 4433, 4434, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 392, 404, 411, 412, 489, 1333, 50 U. S. C. App. 1275; 46 CFR Part 52)

FIRE EXTINGUISHERS, PORTABLE, HAND, CARBON-DIOXIDE TYPE

Approval No. 162.005/2/1, Alfite Speedex 15, 15-pound carbon-dioxide type hand portable fire extinguisher, assembly dwg. No. 28X–1576, Alt. J dated July 15, 1949, name plate dwg. No. 28X–844, Rev. M1 dated March 26, 1951, manufactured by American-LaFrance-Foamite Corp., Elmira, N. Y. (Supersedes Approval No. 162.005/2/0 published in the FEDERAL REGISTER dated October 1, 1952.)

Approval No. 162.005/37/0, Gapco Model SRH–15, 15-pound carbon dioxide type hand portable fire extinguisher, assembly dwg. dated September 8, 1950, no revision, name plate dwg. No. GA–99–08 dated June 8, 1949, no revision, manufactured by General Air Products Corp., 5345 North Kedzie Avenue, Chicago 18, Ill.

Approval No. 162.005/38/0, Gapco Model SRH–10, 10-pound carbon dioxide type hand portable fire extinguisher, assembly dwg. dated September 8, 1950, no revision, name plate dwg. No. GA–99–08 dated June 8, 1949, no revision, manufactured by General Air Products Corp., 5345 North Kedzie Avenue, Chicago 18, Ill.

Approval No. 162.005/39/0, Gapco Model SRQ–5, 5-pound carbon dioxide type hand portable fire extinguisher, assembly dwg. dated September 8, 1950, no revision, name plate dwg. No. GA–99–07 dated June 7, 1949, no revision, manufactured by General Air Products Corp., 5345 North Kedzie Avenue, Chicago 18, Ill.

(R. S. 4405, 4417a, 4426, 4479, 4491, 4492, 49 Stat. 1544, 54 Stat. 165, 166, 346, 1028, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 463a, 472, 490, 526g, 526p, 1333, 50 U. S. C. App. 1275; 46 CFR 25.5–1, 26.3–1, 27.3–1, 34.25–1, 61.13, 77.13, 95.13, 114.15)

FIRE EXTINGUISHERS, PORTABLE, HAND, CHEMICAL FOAM TYPE

Approval No. 162.006/10/0, Badger, 2½-gallon foam hand portable fire extinguisher, assembly dwg. Nos. BD 1895, dated June 19, 1947, and SK 1053A, dated March 26, 1946, name plate dwg. No. BD 1922, dated August 27, 1947, revised October 2, 1952, manufactured by the Badger Fire Extinguisher Co., 626 Somerville Avenue, Somerville 43, Mass. (Extension of the approval published in FEDERAL REGISTER dated September 30, 1947; effective September 30, 1952.)

(R. S. 4405, 4417a, 4426, 4479, 4491, 4492, 49 Stat. 1544, 54 Stat. 165, 166, 346, 1028, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 404, 463a, 472, 489, 490, 526g, 526p, 1333, 50 U. S. C. App. 1275; 46 CFR 25.5–1, 26.3–1, 27.3–1, 34.25–1, 61.13, 77.13, 95.13, 114.15)

FIRE EXTINGUISHERS, PORTABLE, HAND, SODA-ACID TYPE

Approval No. 162.007/24/0, Badger's Pony, 1¼-gallon soda-acid hand portable fire extinguisher, assembly dwg. No. SK 284, dated May 1, 1924, name plate dwg. No. SK 258, dated May 1, 1924, rev. August 27, 1947, manufactured by the Badger Fire Extinguisher Co., 626 Somerville Avenue, Somerville 43, Mass. (Extension of the approval published in

FEDERAL REGISTER dated September 30, 1947; effective September 30, 1952.)

Approval No. 162.007/25/0, Badger's 2½-gallon soda-acid hand portable fire extinguisher, assembly dwg. Nos. BD 1889, dated March 25, 1947, and SK 1034, dated May 23, 1932, rev. March 9, 1937, name plate dwg. No. BD 1921, dated August 26, 1947, revised October 2, 1952, manufactured by the Badger Fire Extinguisher Co., 626 Somerville Avenue, Somerville 43, Mass. (Extension of the approval published in FEDERAL REGISTER dated September 30, 1947; effective September 30, 1952.)

(R. S. 4405, 4417a, 4426, 4479, 4491, 4492, 49 Stat. 1544, 54 Stat. 165, 166, 346, 1028, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 463a, 472, 489, 490, 526g, 526p, 1333, 50 U. S. C. App. 1275; 46 CFR 25.5–1, 26.3–1, 27.3–1, 34.25–1, 61.13, 77.13, 95.13, 114.15)

FIRE EXTINGUISHERS, PORTABLE, HAND, DRY-CHEMICAL TYPE

Approval No. 162.010/1/2, Ansul M–20–B, 20-pound dry chemical pressure-cartridge operated type hand portable fire extinguisher, assembly dwg. No. 2709 dated April 22, 1952, no revision, shell assembly dwg. No. 2774 dated April 21, 1952, no revision, and name plate dwg. No. 2781 dated December 7, 1951, no revision, manufactured by Ansul Chemical Co., Marinette, Wis. (Supersedes Approval No. 162.010/1/1 published in the FEDERAL REGISTER dated August 24, 1951.)

Approval No. 162.010/3/2, Ansul M–4–A, 4-pound dry chemical pressure-cartridge operated type hand portable fire extinguisher, assembly dwg. No. DS–1785 dated September 27, 1950, no revision, shell assembly dwg. No. 1779, Rev. 2 dated April 23, 1952, name plate dwg. No. 1780, Rev. 1 dated July 30, 1951, manufactured by Ansul Chemical Co., Marinette, Wis. (Supersedes Approval No. 162.010/3/1 published in the FEDERAL REGISTER dated February 6, 1952.)

Approval No. 162.010/4/1, Alfco Model 5P1–30M (Marine Type) 25-pound dry chemical type hand portable fire extinguisher, assembly dwg. No. 33X–1011, Alt. K dated February 29, 1952, instruction panel dwg. No. 33X–158 dated February 29, 1952, no revision, manufactured by American-LaFrance-Foamite Corp., Elmira, N. Y. (Supersedes Approval No. 162.010/4/0 published in the FEDERAL REGISTER dated December 7, 1951.)

Approval No. 162.010/13/1, Ansul M–4–B, 4-pound dry chemical pressure-cartridge operated type hand portable fire extinguisher, assembly dwg. No. DS–2218 dated June 21, 1951, no revision, shell assembly dwg. No. 2219, Rev. 2 dated April 23, 1952, name plate dwg. No. DS–2217, dated June 21, 1951, no revision, manufactured by Ansul Chemical Co., Marinette, Wis. (Supersedes Approval No. 162.010/13/0 published in the FEDERAL REGISTER dated February 6, 1952.)

(R. S. 4405, 4417a, 4426, 4479, 4491, 4492, 49 Stat. 1544, 54 Stat. 165, 166, 346, 1028, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 463a, 472, 489, 490, 526g, 526p, 1333, 50 U. S. C. App. 1275; 46 CFR 25.5–1, 26.3–1, 27.3–1, 28.3–5, 34.25–1, 61.13, 77.13, 95.13, 114.15)

VALVES, RELIEF (FOR HOT WATER HEATING BOILERS)

Approval No. 162.013/12/0, Type No. 230–30, relief valve for hot water heating boilers, maximum set pressure 30 p. s. i., relieving capacity 303,000 B. t. u. per hour, dwg. No. 230–30, rev. 1, dated September 1952, approved for ¾-inch inlet size, manufactured by McDonnell & Miller, Inc., 3500 North Spaulding Avenue, Chicago 18, Ill.

Approval No. 162.013/13/0, Type No. 2230CG, multiple relief valve assembly for hot water heating boilers, two (2) ¾-inch No. 230–30 relief valves mounted on common base, maximum set pressure 30 p. s. i., combined relieving capacity 606,000 B. t. u. per hour, dwg. No. 2230 CG assembly, dated September 16, 1952, base inlet size 1¼-inch nominal pipe diameter, manufactured by McDonnell & Miller, Inc., 3500 North Spaulding Avenue, Chicago 18, Ill.

Approval No. 162.013/14/0, Type No. 3230CG, multiple relief valve assembly for hot water heating boilers, three (3) ¾-inch No. 230–30 relief valves mounted on common base, maximum set pressure 30 p. s. i., combined relieving capacity 909,000 B. t. u. per hour, dwg. No. 3230CG assembly, dated September 16, 1952, base inlet size 1½-inch nominal pipe diameter, manufactured by McDonnell & Miller, Inc., 3500 North Spaulding Avenue, Chicago 18, Ill.

Approvel No. 162.013/15/0, No. 74 relief valve for hot water heating boiler, ¾-inch inlet size, relieving capacity 480,000 B. t. u. per hour at maximum set pressure of 30 p. s. i., dwg. No. 74–174 PD, dated October 7, 1952, manufactured by Watts Regulator Co., Lawrence, Mass.

Approval No. 162.013/16/0, No. 174 relief valve for hot water heating boiler, maximum set pressure 30 p. s. i., dwg. No. 74–174 PD, dated October 7, 1952, approved for following sizes and relieving capacities:

Inlet size (inches):	*Relieving capacity (B. t. u./hr. at 30 p. s. i.)*
¾	441,000
1	716,400
1¼	1,065,600
1½	1,395,000
2	2,528,100

manufactured by Watts Regulator Co., Lawrence, Mass.

(R. S. 4405, 4417a, 4418, 4426, 4433, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 392, 404, 411, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 53.03–60)

DECK COVERINGS

Approval No. 164.006/3/1, Asbestolith magnesite type deck covering identical to that described in National Bureau of Standards Test Report No. TG–3610–1214; FR 1778 dated July 2, 1940, approved for use without other insulating material as meeting Class A–60 requirements in a 1½-inch thickness, manufactured by Asbestolith Manufacturing Corp., 257 Kent Street, Brooklyn 22, N. Y. (Extension of the approval published in FEDERAL REGISTER dated September 30, 1947; effective September 30, 1952.)

(R. S. 4405, 4417a, 4426, 49 Stat. 1384, 1544, 54 Stat. 346, 1028, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 369, 375, 391a, 404, 463a, 1333, 50 U. S. C. App. 1275; 46 CFR 164.006)

FIRE INDICATING AND ALARM SYSTEMS

Smoke Detecting System, Audible, Type R, 110 and 220 volts direct current, and Type RAC, 110 volts, 60 cycles, alternating current, and Types R and RAC smoke detector systems combined with carbon dioxide fire extinguishing system, and conversion of existing Rich and Richaudio Smoke Detecting and existing systems combined with carbon dioxide extinguishing systems to Type R system; 24, 32, and 40 line cabinets minimum; assembly dwg. No. 157066, Rev. B dated February 13, 1951; dwg. No. 159007, Rev. E, dated June 20, 1951, wiring diagram, Type R; dwg. No. 159014, dated December 26, 1951, Schematic wiring diagram, Type RAC, manufactured by Walter Kidde & Co., Inc., Belleville 9, N. J. (Supersedes both approvals published in FEDERAL REGISTER dated August 24, 1951.)

(R. S. 4405, and 4426, as amended, 49 Stat. 1544, 54 Stat. 346, 1028, and sec. 5 (e), 55 Stat. 244, as amended; 46 U. S. C. 375, 404, 367, 1333, 463a, 50 U. S. C. App. 1275; 46 CFR 61.16, 61.17, 77.16, 77.17, 95.15, 95.16, 114.16, 114.17)

CHANGE IN ADDRESS

The address of H. S. White Manufacturing Co., Inc., has been changed from Sixth and Rosabel Streets to Fifth and Wacouta Streets, St. Paul 1, Minn., for Approval Nos. 160.007/19/0, 160.008/175/0, 160.008/176/0, 160.008/177/0 and 160.008/178/0 published in the FEDERAL REGISTER dated October 1, 1952.

The address of the Martin-Parry Corp. has been changed from York, Pa., to P. O. Box 964, Toledo 1, Ohio, for Approval No. 164.008/19/0 published in the FEDERAL REGISTER dated October 1, 1952.

Dated: November 10, 1952.

[SEAL] MERLIN O'NEILL,
Vice Admiral, U. S. Coast Guard, Commandant.

[F. R. Doc. 52–12464; Filed, Nov. 21, 1952; 8:46 a. m.]

[CGFR 52–56]

TERMINATIONS OF APPROVALS OF EQUIPMENT

By virtue of the authority vested in me as Commandant, United States Coast Guard, by Treasury Department Order No. 120, dated July 31, 1950 (15 F. R. 6521), and in compliance with the authorities cited below, the following approvals of equipment are terminated because (1) the manufacturer is no longer in business, or (2) the manufacturer does not desire to retain the approval, or (3) the item of equipment no longer complies with the present Coast Guard requirements. In the case of power boilers it has been decided that since detailed plans of power boilers must be submitted for each vessel or a group of vessels of a particular design, there is no advantage in type approving such boilers and, therefore, the approvals for

power boilers are being terminated and new designs will no longer be listed under the heading of approved equipment. All the termination of approvals except for power boilers and heating boilers shall be effective on the dates indicated at the end of each item in accordance with the original approvals published in the FEDERAL REGISTER. The termination of approvals of power boilers and heating boilers made by this document shall be made effective upon the thirty-first day after the date of publication of this document in the FEDERAL REGISTER. Notwithstanding this termination of approval on any item of equipment as listed in this document, such equipment in service may be continued in use so long as such equipment is in good and serviceable condition.

BUOYANT CUSHIONS, KAPOK, STANDARD

Termination of Approval No. 160.007/55/0, standard kapok buoyant cushion, U. S. C. G. Specification Subpart 160.007, manufactured by The Mueck Auto Body Co., 4321–4329 Papin Street, St. Louis 10, Mo. (Approved FEDERAL REGISTER dated August 27, 1947, Termination of approval effective August 27, 1952.)

(R. S. 4405, 4491, 54 Stat. 164, 166, as amended; 46 U. S. C. 375, 489, 526e, 526p; 46 CFR 25.4–1, 160.007)

BUOYANT CUSHIONS, NON-STANDARD

Termination of Approval No. 160.008/306/0, 15½" x 26" x 3" rectangular kapok buoyant cushion, 54-ounce kapok, dwg. No. 181–103, dated July 7, 1947, U. S. C. G. Specification Subpart 160.008, manufactured by Cluff Fabric Products, 457–467 East One Hundred and Forty-seventh Street, New York, N. Y. (Approved FEDERAL REGISTER dated August 27, 1947. Termination of approval effective August 27, 1952.)

Termination of Approval No. 160.008/372/0, 14" x 43" x 2½" rectangular kapok buoyant cushion, 68-ounce kapok, dwg. dated July 26, 1947, U. S. C. G. Specification Subpart 160.008, manufactured by DeMore Manufacturing Co., Inc., 547 Meeting Street, Charleston 14, S. C. (Approved FEDERAL REGISTER dated August 27, 1947. Termination of approval effective August 27, 1952.)

Termination of Approval No. 160.008/374/0, 24" x 25⅝" x 3" rectangular buoyant cushion, 82-ounce kapok, U. S. C. G. Specification Subpart 160.008, dwg. No. 181–105, dated August 25, 1947, manufactured by Cluff Fabric Products, 457–467 East One Hundred and Forty-seventh Street, New York, N. Y. (Approved FEDERAL REGISTER dated September 26, 1947. Termination of approval effective September 26, 1952.)

(R. S. 4405, 4491, 54 Stat. 164, 166, as amended; 46 U. S. C. 375, 489, 526e, 526p; 46 CFR 25.4–1, 160.008)

BUOYANT APPARATUS

Termination of Approval No. 160.010/11/0, buoyant apparatus, spruce, copper tanks; 20-person capacity, dwg. dated April 1, 1936, submitted by Tregoning Industries, Inc., P. O. Box 151, Alderwood Manor, Wash. (Approved FEDERAL REGISTER dated September 26, 1947. Termination of approval effective September 26, 1952.)

Termination of Approval No. 160.010/12/0, buoyant apparatus, plywood, Type B, 20-person capacity, dwg. dated May 1940, submitted by Tregoning Industries, Inc., P. O. Box 151, Alderwood Manor, Wash. (Approved FEDERAL REGISTER dated September 26, 1947. Termination of approval effective September 26, 1952.)

Termination of Approval No. 160.010/13/0, buoyant apparatus, 5' 2" x 2' 8" elliptical shape, 0' 7" diameter section, hollow aluminum, flush net platform, five-person capacity, dwg. No. 3135, dated September 30, 1946, Alt. February 4, 1947, manufactured by Welin Davit and Boat Division of Continental Copper & Steel Industries, Inc., Perth Amboy, N. J. (Approved FEDERAL REGISTER dated September 30, 1947. Termination of approval effective September 30, 1952.)

(R. S. 4405, 4417a, 4426, 4488, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 59.54a, 60.47a, 76.51a, 160.010)

WINCHES, LIFEBOAT

Termination of Approval No. 160.015/37/0, Type WH–15, lifeboat winch, approved for maximum working load of 12,500 pounds pull at the drums (6,250 pounds per fall), identified by general arrangement dwg. No. 1263–D, dated June 7, 1946, and revised June 9, 1947, manufactured by The Landley Co., Inc., Division of Cargocaire Engineering Corp., 15 Park Row, New York 7, N. Y. (Approved FEDERAL REGISTER dated August 27, 1947. Termination of approval effective August 27, 1952.)

(R. S. 4405, 4417a, 4426, 4488, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 481, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 33.10–5, 59.3a, 60.21, 76.15a, 94.14a, 160.015)

LINE-THROWING APPLIANCES, LYLE GUN TYPE

Termination of Approval No. 160.029/10/0, steel line-throwing appliance, Lyle gun type, assembly dwg. No. SSC–105–3, Alt. A, revised December 19, 1940, and detail dwg. No. SSC–105–4, Alt. A, revised December 19, 1940, manufactured by Sculler Safety Corp., 30 Front Street, New York 4, N. Y. (Approved FEDERAL REGISTER dated September 26, 1947. Termination of approval effective September 26, 1952.)

(R. S. 4405, 4417a, 4426, 4488, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 481, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 33.55–1, 59.61)

FIRING ATTACHMENTS, MECHANICAL (WITH ACCESSORIES), FOR LYLE GUN TYPE LINE-THROWING APPLIANCE

Termination of Approval No. 160.030/3/0, Model 2 firing attachment for Lyle gun type line-throwing appliance, dwgs. No. FA 30 and FA 31, rev. April 28, 1945, manufactured by Columbia Appliance Corp., 8–13 Forty-third Road, Long Island City 1, N. Y. (Approved FEDERAL REGISTER dated September 26, 1947. Termination of approval effective September 26, 1952.)

Termination of Approval No. 160.030/4/0, Type A firing attachment for Lyle type line-throwing gun, dwg. No. C–32A, revised April 25, 1945, submitted by Coston Supply Co., Inc., 31 Water Street, New York 4, N. Y. (Approved FEDERAL REGISTER dated September 26, 1947. Termination of approval effective September 26, 1952.)

(R. S. 4405, 4417a, 4426, 4488, 4491, 49 Stat. 1544, 54 Stat. 345, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 481, 489, 1333, 50 U. S. C. App. 1275; 46 CFR 33.55–1, 59.61)

LINE-THROWING APPLIANCE, SHOULDER GUN TYPE (AND EQUIPMENT)

Termination of Approval No. 160.031/3/0, line-throwing appliance, shoulder gun type, dwg. No. 15, submitted by Coston Supply Co., Inc., 31 Water Street, New York 4, N. Y. (Approved FEDERAL REGISTER dated September 26, 1947. Termination of approval effective September 26, 1952.)

(R. S. 4405, 4417a, 4426, 4481, 4488, 4491, sec. 11, 35 Stat. 428, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 396, 404, 474, 475, 481, 489, 1333, 50 U. S. C. App. 1275; 33.55–1, 59.61)

LIFEBOATS

Termination of Approval No. 160.035/149/0, 22' x 7.5' x 3.15' steel, oar-propelled lifeboat, 31-person capacity, identified by construction and arrangement dwg. No. OMS–460–A, dated June 1947, submitted by Tregoning Industries, Inc., P. O. Box 151, Alderwood Manor, Wash. (Approved FEDERAL REGISTER dated September 26, 1947. Termination of Approval effective September 26, 1952.)

Termination of Approval No. 160.035/150/0, 26' x 8.5' x 3.825' steel, oar-propelled lifeboat, 50-person capacity, identified by construction and arrangement dwg. No. OMS 600A, submitted by Tregoning Industries, Inc., P. O. Box 151, Alderwood Manor, Wash. (Approved FEDERAL REGISTER dated September 26, 1947. Termination of approval effective September 26, 1952.)

Termination of Approval No. 160.035/167/0, 16' x 5.1' x 2.08' steel oar-propelled lifeboat, 10-person capacity, approved for use on vessels other than ocean or coastwise steam vessels; identified by construction and arrangement dwg. No. 3172, dated May 5, 1945, manufactured by the Welin Davit and Boat Division of Continental Copper & Steel Industries, Inc., Perth Amboy, N. J. (Approved FEDERAL REGISTER dated August 27, 1947. Termination of approval effective August 27, 1952.)

Termination of Approval No. 160.035/168/0, 14' x 5.0' x 2.17' steel oar-propelled lifeboat, nine-person capacity, approved for use on vessels other than ocean or coastwise steam vessels, identified by construction and arrangement dwg. No. 3158 dated March 25, 1947, manufactured by the Welin Davit and Boat Division of Continental Copper & Steel Industries, Inc., Perth Amboy, N. J. (Approved FEDERAL REGISTER dated August 27, 1947. Termination of approval effective August 27, 1952.)

Termination of Approval No. 160.035/169/0, 26' x 9' x 3.83' aluminum motor-propelled lifeboat with radio cabin, 43-person capacity, identified by construc-

tion and arrangement dwg. No. 3167, dated June 20, 1947, rev. September 4, 1947, manufactured by the Welin Davit and Boat Division of Continental Copper & Steel Industries, Inc., Perth Amboy, N. J. (Approved FEDERAL REGISTER dated September 30, 1947. Termination of approval effective September 30, 1952.)

Termination of Approval No. 160.035/172/0, 30.67' x 10.17' x 4.25' steel motor-propelled lifeboat with radio cabin, 60-person capacity, identified by construction and arrangement dwg. No. 2276-7, dated November 6, 1942, and revised January 15, 1943, manufactured by Welin Davit and Boat Division of Continental Copper & Steel Industries, Inc., Perth Amboy, N. J. (Approved FEDERAL REGISTER dated November 8, 1947. Termination of approval effective November 8, 1952.)

Termination of Approval No. 160.035/175/0, 12' x 4.5' x 1.85' steel, oar-propelled lifeboat Type OMS, for service on vessels other than ocean and coastwise vessels, six-person capacity, identified by construction and arrangement dwg. No. OMS 1A dated October 1947, manufactured by Tregoning Industries, Inc., P. O. Box 151, Alderwood Manor, Wash. (Approved FEDERAL REGISTER dated November 6, 1947. Termination of approval effective November 6, 1952.)

(R. S. 4405, 4417a, 4426, 4481, 4488, 4491, 4492, 35 Stat. 428, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 396, 404, 474, 481, 489, 490, 1333, 50 U. S. C. App. 1275; 46 CFR 33.01-5, 59.13, 76.16, 94.15, 113.10, 160.035)

TELEPHONE SYSTEMS, SOUND POWERED

Termination of Approval No. 161.005/30/0, sound powered telephone headset, Model MI-2045-E, dwg. No. W-302828-502, submitted by Radio Corporation of America, Camden 2, N. J. (Approved FEDERAL REGISTER dated August 27, 1947. Termination of approval effective August 27, 1952.)

Termination of Approval No. 161.005/31/0, sound powered telephone handset, Model MI-2040-A, dwg. No. TT-613025-504, submitted by Radio Corporation of America, Camden 2, N. J. (Approved FEDERAL REGISTER dated August 27, 1947. Termination of approval effective August 27, 1952.)

Termination of Approval No. 161.005/32/0, sound powered telephone signal unit, Model MI-2471, 13 stations maximum, bulkhead mounting, waterproof, dwg. No. W-130924-501, submitted by Radio Corporation of America, Camden 2, N. J. (Approved FEDERAL REGISTER dated August 27, 1947. Termination of approval effective August 27, 1952.)

Termination of Approval No. 161.005/33/0, sound powered telephone station assembly (less signal unit), Model MI-2044-A, waterproof, bulkhead mounting, dwg. No. W-130429-502, submitted by Radio Corporation of America, Camden 2, N. J. (Approved FEDERAL REGISTER dated August 27, 1947. Termination of approval effective August 27, 1952.)

Termination of Approval No. 161.005/34/0, sound powered telephone handset, Model MI-2040-A, dwg. No. TT-613025-504, and brackets for bulkhead mounting, Models MI-2452 and MI-2062-B, dwg. Nos. W-130422-501 and T-161374-3, submitted by Radio Corporation of America, Camden 2, N. J. (Approved FEDERAL REGISTER dated August 27, 1947. Termination of approval effective August 27, 1952.)

(R. S. 4405, 4417a, 4418, 4426, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, as amended, 46 U. S. C. 367, 375, 391a, 392, 404, 489, 1333, 50 U. S. C. 1275; 46 CFR 63.11, 79.12, 97.14, 116.10)

BOILERS, POWER

Termination of Approval No. 162.002/63/1, Titusville Fire Tube Boiler, Scotch Marine dry back type welded construction, dwgs. No. E-7487-B revised November 15, 1948, and No. E-7485-C revised November 26, 1948, approved for type design only, manufactured by The Titusville Iron Works Co., Division of Struthers-Wells Corp., 1938 Reed Street, Titusville, Pa. (Approved FEDERAL REGISTER dated December 31, 1948.)

Termination of Approval No. 162.002/78/0, Type H-B Two-Drum bent tube waste heat boiler, integrally fired with an oil burner, casing arrangement dwg. No. H54-452, boiler piping arrangement dwg. No. H512-452, manufactured by Heilman Boiler Works, Front and Linden Streets, Allentown, Pa. (Approved FEDERAL REGISTER dated August 6, 1948.)

(R. S. 4405, 4417a, 4418, 4433, 4434, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 392, 411, 412, 489, 1333, 50 U. S. C. App. 1275; 46 CFR Part 52)

BOILERS, HEATING

Termination of heating boilers, cast iron copper tube, maximum steam or hot water pressure of 15 p. s. i., dwg. No. D-6245, manufactured by Bryan Steam Corp., Peru, Ind., for the following Models:

Approval No.	Model No.	Available B. t. u. rating (thousands)
162.003/54/0	17	207
162.003/55/0	19	306
162.003/56/0	111	450
162.003/57/0	113	540
162.003/58/0	115	810
162.003/59/0	117	1,188
162.003/60/0	122	1,580

(Approved FEDERAL REGISTER dated February 12, 1948.)

(R. S. 4405, 4417a, 4418, 4426, 4433, 4434, 4491, 49 Stat. 1544, 54 Stat. 346, and sec. 5 (e), 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 392, 404, 411, 412, 489, 1333, 50 U. S. C. App. 1275; 46 CFR Part 52)

FIRE EXTINGUISHERS, PORTABLE, HAND, CARBON DIOXIDE TYPE

Termination of Approval No. 162.005/15/0, Kidde Model 10T, 10-pound carbon dioxide hand portable fire extinguisher, assembly dwg. No. 82507, Rev. A, dated September 27, 1945, name plate dwg. No. 82508, Rev. A, dated October 4, 1945, manufactured by Walter Kidde & Co., Inc., 675 Main Street, Belleville 9, N. J. (Approved FEDERAL REGISTER dated September 18, 1947. Termination of approval effective September 18, 1952.)

Termination of Approval No. 162.005/16/0, Kidde Model 15T, 15-pound carbon dioxide hand portable fire extinguisher, assembly dwg. No. 82088, Rev. B, dated August 29, 1945, name plate dwg. No. 82307, Rev. A, dated September 19, 1945, manufactured by Walter Kidde & Co., Inc., 675 Main Street, Belleville 9, N. J. (Approved FEDERAL REGISTER dated September 18, 1947. Termination of approval effective September 18, 1952.)

(R. S. 4405, 4417a, 4426, 4479, 4491, 4492, 49 Stat. 1544, 54 Stat. 165, 166, 346, 1028, and sec. 5, 55 Stat. 244, 245, as amended; 46 U. S. C. 367, 375, 391a, 404, 463a, 472, 490, 526g, 526p, 1333, 50 U. S. C. App. 1275; 46 CFR 25.5-1, 26.3-1, 27.3-1, 34.25-1, 61.13, 77.13, 95.13, 114.15)

Dated: November 14, 1952.

[SEAL] MERLIN O'NEILL,
Vice Admiral, U. S. Coast Guard,
Commandant.

[F. R. Doc. 52-12463; Filed, Nov. 21, 1952; 8:46 a. m.]

Fiscal Service, Bureau of the Public Debt

[1952 Dept. Circ. 917]

2 PERCENT TREASURY CERTIFICATES OF INDEBTEDNESS OF SERIES C-1953

ADDITIONAL ISSUE OF CERTIFICATES

NOVEMBER 17, 1952.

I. *Offering of certificates.* The Secretary of the Treasury, pursuant to the authority of the Second Liberty Bond Act, as amended, invites subscriptions, at par and accrued interest, from the people of the United States for certificates of indebtedness of the United States, designated 2 percent Treasury Certificates of Indebtedness of Series C-1953, in exchange for 1⅞ percent Treasury Certificates of Indebtedness of Series F-1952, maturing December 1, 1952.

II. *Description of certificates.* The certificates now offered will be an addition to and will form a part of the series of 2 percent Treasury Certificates of Indebtedness of Series C-1953 issued pursuant to Department Circular No. 912, dated August 4, 1952, will be freely interchangeable therewith, are identical in all respects therewith, and are described in the following quotation from Department Circular No. 912:

1. The certificates will be dated August 15, 1952, and will bear interest from that date at the rate of 2 percent per annum, payable with the principal at maturity on August 15, 1953. They will not be subject to call for redemption prior to maturity.

2. The income derived from the certificates shall be subject to all taxes, now or hereafter imposed under the Internal Revenue Code, or laws amendatory or supplementary thereto. The certificates shall be subject to estate, inheritance, gift or other excise taxes, whether Federal or State, but shall be exempt from all taxation now or hereafter imposed on the principal or interest thereof by any State, or any of the possessions of the United States, or by any local taxing authority.

3. The certificates will be acceptable to secure deposits of public moneys. They will not be acceptable in payment of taxes.

4. Bearer certificates will be issued in denominations of $1,000, $5,000, $10,000, $100,000 and $1,000,000. The certificates will not be issued in registered form.

5. The certificates will be subject to the general regulations of the Treasury Depart-

ment, now or hereafter prescribed, governing United States certificates.

III. *Subscription and allotment.* 1. Subscriptions will be received at the Federal Reserve Banks and Branches and at the Treasury Department, Washington. Banking institutions generally may submit subscriptions for account of customers, but only the Federal Reserve Banks and the Treasury Department are authorized to act as official agencies.

2. The Secretary of the Treasury reserves the right to reject any subscription, in whole or in part, to allot less than the amount of certificates applied for, and to close the books as to any or all subscriptions at any time without notice; and any action he may take in these respects shall be final. Subject to these reservations, all subscriptions will be allotted in full. Allotment notices will be sent out promptly upon allotment.

IV. *Payment.* Payment at par and accrued interest from August 15, 1952, to December 1, 1952, for certificates allotted hereunder must be made on or before December 1, 1952, or on later allotment. Payment of the principal amount may be made only in Treasury Certificates of Indebtedness of Series F–1952, maturing December 1, 1952, which will be accepted at par and should accompany the subscription. The full amount of interest due on the maturing certificates will be credited, accrued interest from August 15, 1952, to December 1, 1952, on the certificates to be issued ($5.91781 per $1,000) will be charged, and the difference will be paid to the subscribers following acceptance of the maturing certificates.

V. *General provisions.* A. As fiscal agents of the United States, Federal Reserve Banks are authorized and requested to receive subscriptions, to make allotments on the basis and up to the amounts indicated by the Secretary of the Treasury to the Federal Reserve Banks of the respective Districts, to issue allotment notices, to receive payment for certificates allotted, to make delivery of certificates on full-paid subscriptions allotted, and they may issue interim receipts pending delivery of the definitive certificates.

2. The Secretary of the Treasury may at any time, or from time to time, prescribe supplemental or amendatory rules and regulations governing the offering, which will be communicated promptly to the Federal Reserve Banks.

[SEAL] JOHN W. SYNDER,
Secretary of the Treasury.

[F. R. Doc. 52–12462; Filed, Nov. 21, 1952; 8:45 a. m.]

DEPARTMENT OF THE INTERIOR

Bureau of Reclamation

MANCOS PROJECT, COLORADO

ORDER OF REVOCATION

FEBRUARY 25, 1952.

Pursuant to the authority delegated by Departmental Order No. 2515 of April 7, 1949 (14 F. R. 1937), I hereby revoke Departmental Orders of February 7, 1941, November 10, 1941, and November 2, 1943, in so far as said orders affect the following described lands: *Provided, however,* That such revocation shall not affect the withdrawal of any other lands by said orders or affect any other orders withdrawing or reserving the lands hereinafter described:

NEW MEXICO PRINCIPAL MERIDIAN, COLORADO

T. 37 N., R. 12 W.,
Sec. 17, S½NW¼ and SW¼;
Sec. 18, SE¼;
Sec. 19, All;
Sec. 20, NW¼;
Sec. 30, All.
T. 36 N., R. 13 W.,
Sec. 19, Lot 4, SE¼SW¼, and SE¼;
Sec. 20, SW¼;
Sec. 29, N½NW¼;
Sec. 30, NE¼ and NW¼SE¼.
T. 37 N., R. 13 W.,
Sec. 25, N½SW¼, SW¼SW¼, and N½;
Sec. 34, SE¼;
Sec. 35, SW¼ and W½SE¼;
Sec. 36, NE¼NE¼.
T. 35 N., R. 14 W.,
Sec. 6, Lot 4.
T. 36 N., R. 14 W.,
Sec. 25, SW¼NE¼;
Sec. 26, S½SW¼ and SW¼SE¼;
Sec. 31, Lots 3 and 4, E½SW¼, and SE¼;
Sec. 32, N½SW¼ and SW¼SW¼.
T. 35 N., R. 15 W.,
Sec. 1, S½SW¼ and NW¼SE¼;
Sec. 2, SE¼SE¼;
Sec. 10, SW¼SE¼;
Sec. 11, N½NE¼ and NW¼SW¼;
Sec. 12, NW¼NW¼;
Sec. 15, NE¼.

The areas described above aggregate 4367.12 acres.

G. W. LINEWEAVER,
Acting Commissioner.

I concur. The records of the Bureau of Land Management will be noted.

The lands are chiefly valuable for grazing.

No applications for these lands may be allowed under the homestead, small tract, desert land, or any other nonmineral public land laws, unless the lands have already been classified as valuable or suitable for such type of application, or shall be so classified upon consideration of an application.

This order shall not otherwise become effective to change the status of such lands until 10:00 a. m. on the 35th day after the date of this order. At that time the said lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, and selection as follows:

(a) *Ninety-one day period for preference-right filings.* For a period of 91 days, commencing at the hour and on the day specified above, the public lands affected by this order shall be subject only to (1) application under the homestead or the desert-land laws or the Small Tract Act of June 1, 1938, 52 Stat. 609 (43 U. S. C. 682a), as amended, by qualified veterans of World War II and other qualified persons entitled to preference under the act of September 27, 1944, 58 Stat. 747 (43 U. S. C. 279–284), as amended, subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications under subdivision (1) of this paragraph shall be subject to applications and claims of the classes described in subdivision (2) of this paragraph. All applications filed under this paragraph either at or before 10:00 a. m. on the 35th day after the date of this order shall be treated as though filed simultaneously at that time. All applications filed under this paragraph after 10:00 a. m. on the said 35th day shall be considered in the order of filing.

(b) *Date for non-preference-right filings.* Commencing at 10:00 a. m. on the 126th day after the date of this order, any lands remaining unappropriated shall become subject to such application, petition, location, selection, or other appropriation by the public generally as may be authorized by the public-land laws. All such applications filed either at or before 10:00 a. m. on the 126th day after the date of this order, shall be treated as though filed simultaneously at the hour specified on such 126th day. All applications filed thereafter shall be considered in the order of filing.

A veteran shall accompany his application with a complete photostatic, or other copy (both sides), of his certificate of honorable discharge, or of an official document of his branch of the service which shows clearly his honorable discharge as defined in § 181.36 of Title 43 of the Code of Federal Regulations, or constitutes evidence of other facts upon which the claim for preference is based and which shows clearly the period of service. Other persons claiming credit for service of veterans must furnish like proof in support of their claims. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated statements in support thereof, setting forth in detail all facts relevant to their claims.

Applications for these lands, which shall be filed in the Land and Survey Office, Denver, Colorado, shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations, and applications under the desert-land laws and the said Small Tract Act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Inquiries concerning these lands shall be addressed to the Manager, Land and Survey Office, Denver, Colorado.

WILLIAM PINCUS,
Assistant Director,
Bureau of Land Management.

NOVEMBER 18, 1952.

[F. R. Doc. 52–12468; Filed, Nov. 21, 1952; 8:47 a. m.]

DEPARTMENT OF COMMERCE

Federal Maritime Board

YAMASHITA STEAMSHIP CO., LTD., ET AL.

NOTICE OF AGREEMENTS FILED FOR APPROVAL

Notice is hereby given that the following described agreements have been filed with the Board for approval pursuant to section 15 of the Shipping Act, 1916, as amended.

(1) Agreement No. 7876 between Yamashita Steamship Co., Ltd., and Waterman Steamship Corporation covers the transportation of cargo under through bills of lading from Japan, Korea, Formosa, Manchuria (Manchuko), Siberia, China, Hong Kong, Siam, Indo-China, Kwantung and Philippine Islands to ports of San Juan, Ponce or Mayaguez, Puerto Rico, with transshipment at Seattle, Portland, San Francisco, Los Angeles Harbor or Long Beach.

(2) Agreement No. 57–34, between the Member Lines of the Pacific Westbound Conference, modifies the basic agreement of that conference (No. 57), which covers the trade from or via U. S. and Canadian Pacific Coast ports to the Far East, (a) by extending its terms to cover division of through rates; (b) to include provisions dealing with the loss of a member's voting rights or membership upon failure to maintain sailings; (c) to provide for a member's suspension from the conference for reasonable cause and for loss of voting rights during period of suspension; (d) to include a more complete admission provision; (e) to include a number of provisions relating to the internal functioning of the conference; (f) by clarifying various provisions; and (g) to provide for furnishing the Federal Maritime Board with copies of tariffs, minutes of meetings and other records of actions taken by the conference and with advice of membership changes, of changes in membership status and of denial of membership.

Interested parties may inspect these agreements and obtain copies thereof at the Regulation Office, Federal Maritime Board, Washington, D. C., and may submit, within 20 days after publication of this notice in the FEDERAL REGISTER, written statements with reference to either of the agreements and their position as to approval, disapproval, or modification, together with request for hearing should such hearing be desired.

Dated: November 18, 1952.

By order of the Federal Maritime Board.

A. J. WILLIAMS,
Secretary.

[F. R. Doc. 52–12495; Filed, Nov. 21, 1952; 8:52 a. m.]

National Production Authority

[Suspension Order 44; Docket No. 46]

COWIN AND COMPANY, INC.

SUSPENSION ORDER

A hearing was held in the above-entitled matter on October 16, 1952, at Minneapolis, Minn., before Stanley H. Johnson of Denver, Colo., a hearing commissioner of the National Production Authority, designated to hear the case by Walter H. Foster, Chief Hearing Commissioner, by a letter dated August 12, 1952.

The cause was heard upon four charges in a statement of charges made by Robert H. Winn, Assistant General Counsel of the National Production Authority. Charge 1 alleged that during the calendar quarter commencing October 1, 1951, respondent placed orders for carbon steel, 744,380 pounds in excess of its allotments in violation of section 19 (f) of CMP Regulation No. 1, dated May 3, 1951 (16 F. R. 4127), as amended November 23, 1951 (16 F. R. 11860). Charge 2 alleged that during the calendar quarter commencing January 1, 1952, respondent placed orders for 146,320 pounds of carbon steel, and 19,238 pounds of aluminum, in excess of its allotments. This charge was amended at the hearing to reduce the alleged excess of aluminum to 11,763 pounds. These excess orders were also alleged to be in violation of section 19 (f). Charge 3 alleged that respondent failed to return within the prescribed time, or thereafter, unused allotments for the third quarter of 1951 of 199,565 pounds of carbon steel, in violation of section 18 (b) of CMP Regulation No. 1, dated May 3, 1951 (16 F. R. 4127). Charge 4 alleged that respondent failed to return its unused allotment for the fourth quarter of 1951 of 68,860 pounds of carbon steel and 6,243 pounds of aluminum, in violation of same section.

Respondent's answer denied the allegation of Charge 1 and alleged that the charge included an alleged excess of 224,380 pounds of carbon steel in the K–7 (Buildings) division through improperly including 328,000 pounds of orders which should not be charged against the fourth quarter of 1951, and an alleged excess of 520,000 pounds of steel in the K–7 (Reinforcing) division, through improperly including 288,000 pounds of steel charged by respondent against its third quarter 1951 allotment. By amendment, paragraph (3a) made by respondent at the hearing, it alleged that the excess of 520,000 pounds of steel charged also improperly included 70,000 pounds which was "free steel" and by paragraph (3b) that the excess of 224,380 pounds of excess charged improperly included 20,380 pounds purchased from warehouses which did not require extension of allotment, and respondent believed such purposes were not required to be charged against its allotment. In answer to Charge 2 respondent alleged that the excess of 146,320 pounds of steel charged included 40,320 pounds purchased from warehouses which did not require extension of allotments; in regard to the excess of 11,763 pounds of aluminum, that the excess arose because of orders placed in September 1951, and a reduction of allotment in November 1951, and because respondent did not cancel the earlier orders, but reduced its orders for the first quarter of 1952; and that included in the alleged excess of aluminum were 7,645 pounds which respondent ordered to make use of 34,000 pounds of prefabricated aluminum purchased early in 1951, which respondent otherwise could not have used, and which were not delivered until the second and third quarters of 1952, and were charged by respondent against its second quarter allotment. Charges 3 and 4 were denied by respondent, which alleged that it had never been allotted substantially more than it needed.

Respondent denied that it had wilfully violated any regulations, and that, if it had, its violations were due to misunderstanding of the regulations.

The National Production Authority was represented by Berthold J. Harris, enforcement attorney of Chicago, and respondent by Faegre and Benson and Rex H. Kitts, attorneys in Minneapolis.

Findings of fact. From the evidence presented at the hearing the commissioner finds:

Charge 1. During the fourth quarter of 1951 respondent had K–7 allotments, not reinforcing bars, of 634,000 pounds of carbon steel. It placed orders for 530,380 pounds for fourth quarter delivery, and 328,000 pounds which it had charged to the third quarter were properly charged, under the regulations, to the fourth quarter, making an excess of 224,380 pounds. However, Calumet orders totaling 400,000 pounds of K–7 Building allotment steel were ordered by respondent prior to July 1951, when the regulations controlling materials took effect; for deliveries prior to that date 73,330 pounds were delivered in the third quarter, 265,610 pounds in the second and fourth quarters of 1952, and 61,060 pounds have never been delivered. During the same quarter respondent had K–7 Reinforcing allotments of 1,290,000 pounds of steel and placed orders for delivery in the fourth quarter for 1,242,000 pounds, but were charged under the regulations with 568,000 pounds of third quarter orders undelivered in that quarter against its fourth quarter allotment, making an excess of 520,000 pounds. However, the deliveries of 288,000 pounds which respondent had ordered for third quarter delivery, arrived only a few days after October 7, 1951. Under Direction 7 as it stood on October 1, 1951, respondent should have charged deliveries on third quarter orders for third quarter delivery but delivered after October 7 to its fourth quarter allotment. On October 22 this direction was amended and under the amendment respondent was required within 9 days, by October 31, to cancel outstanding orders for fourth quarter delivery to the extent that its orders for third quarter delivery not filled by October 8, plus its outstanding orders for fourth quarter delivery, exceeded its fourth quarter allotment. Respondent was unaware of this direction and continued to charge its orders for third quarter delivery to the third quarter. On January 5, 1952, an amendment to section 20 (f) permitted just such a charge-back of deliveries ordered for the fourth quarter and delivered late in 1952 against the fourth quarter allotment, but did not authorize a similar charge-back of late third quarter deliveries against the third quarter allotment. The officer of respondent whose duty it was to comply with NPA regulations was unaware that these late deliveries should

have been charged against the fourth quarter. Furthermore, he understood from information received from certain warehouses where respondent was purchasing steel, which warehouses did not require extension of respondent's allotment, that this was "free steel," not requiring use of respondent's allotments. These orders included in K–7, 40,435 pounds of third quarter orders, 20,380 pounds in the fourth quarter, and 34,320 pounds in the first quarter 1952, and 6,000 pounds of K–1 steel in the latter quarter. A further extenuating circumstance was that orders for Class A products were placed by respondent with the expectation of receiving customer's allotments which were subsequently cancelled. There was no evidence of any intention upon respondent's part to violate any of the regulations, but the fact was, by reason of its failure to cancel orders made in the third quarter and not delivered by October 7, and by its failure to charge delayed deliveries against its fourth quarter allotment, it had orders placed chargeable to its fourth quarter allotment, 744,380 pounds in excess of that allotment.

Charge 2. Under K–1 for the first quarter of 1952 respondent had allotments for 568,000 pounds of carbon steel. It placed orders for 626,000 pounds, 58,000 pounds in excess of its allotments. Under K–7 it had allotments for 420,000 pounds of steel against which it placed orders for 508,320 pounds, an excess of 88,320 pounds. This made a total excess of orders of 146,320 pounds of steel for the first quarter.

Its K–7 allotment of aluminum for the first quarter was reduced to 5,600 pounds. It placed orders for 24,838 pounds of which 7,475 were transferred to the second quarter, leaving an excess of 11,763 pounds of aluminum.

As previously stated, some of this excess in steel was due to respondent's belief that it was receiving 40,320 pounds of "free steel" from warehouses. Taking receipts of deliveries of steel as a whole over the year's period beginning with the third quarter of 1951, respondent was over 900,000 pounds under its allotments in all divisions, although it was in excess of 248,000 pounds in K–7 Reinforcing. The aluminum it actually received during the year was also some 7,000 pounds under its allotments. It was in the charging of orders and not use of steel and aluminum that respondent was in violation, but of course these violations prevented reallocation by the Authority of allotment of the excess of orders in those quarters in which the excesses occurred. There was no evidence of willful violation as to the first quarter 1952.

Charge 3. By reason of the transfer by the compliance officer and his auditor of 328,000 pounds of steel ordered in the third quarter, and charged by respondent to the third quarter, to the fourth quarter, there resulted a technical total of unused allotments of steel for the third quarter 1951, of 109,565 pounds under K–7 and 90,000 pounds under K–1, or a total of 199,565 pounds which respondent by reason of its inadvertent error of course did not report. Section 18 (b), as of May 3, 1951, in effect during the third quarter, required a consumer, if he found in any month his requirements for the quarter less than his allotments, to report the excess of allotments by the "tenth of the month." If respondent had known that it had improperly charged steel orders to the third quarter, instead of the fourth quarter, and that it, therefore, had an excess of third quarter allotments of steel, it was its duty to report the excess. But there is no evidence that it knew it was in error. Furthermore, it could not tell from month to month when its orders might be filled and therefore knew of no excess allotments.

Charge 4. In the fourth quarter, respondent failed to report unused steel allotments of 68,860 pounds and aluminum allotments of 6,243 pounds, as required by section 18 (b) as amended November 23, 1951, by January 10, 1952. But it did not learn of this amendment until later in the first quarter, 1952. Thereupon, it reported unused allotments for the second and third quarters, 1952.

Had the January 5, 1952, amendment of section 20 (f) been retroactive, respondent would have been in excess 18,000 pounds of steel for the third quarter, 1951, over its allotment, and for the fourth quarter 232,000 pounds, instead of an underuse of allotments for the third quarter, and excess orders of 744,380 pounds for the fourth quarter. This factor alone would have reduced its excess of steel orders by 494,380 pounds.

Conclusions. 1. During the fourth quarter, 1951, respondent as alleged in Charge 1, in violation of section 19 (f), CMP Regulation No. 1, dated May 3, 1951, as amended November 23, 1951, placed orders for 744,380 pounds of carbon steel in excess of its allotments. The orders were not in fact, but under the regulations must be held to have been, placed in that quarter. Respondent under the ignorance of, or misunderstanding of, the regulations, charged a substantial amount of its orders to the third quarter. Deliveries of 288,000 pounds of orders for steel placed in the third quarter were received within 22 days of October 7, 1951. Respondent was unaware of Direction 7. 568,000 pounds of orders were placed in the third quarter or earlier, and 338,940 pounds of orders were placed before July 1951. 61,060 pounds of steel orders have never been delivered. It was advised and believed that 90,380 pounds of steel were not chargeable against its allotments.

2. During the first quarter 1952, respondent, as alleged in Charge 2 as amended, in violation of section 19 (f), placed orders for 146,320 pounds of steel and 11,763 pounds of aluminum in excess of its allotments.

3. During the entire year beginning July 1, 1951, respondent's actual use of steel and aluminum delivered to it was less than its allotments. None of its violations were willful, but they did result in a corresponding loss of allotments to other consumers in those quarters.

4. Charge 3 was not sustained.

5. During the fourth quarter 1951, respondent as alleged in Charge 4 failed to return within the prescribed time its unused allotments of 68,860 pounds of carbon steel under K–1, agricultural, and 6,243 pounds of aluminum under K–7. The violation was not willful, but was done in ignorance of Direction 7. Proper returns were made of unused allotments for subsequent quarters.

The enforcement attorney requested a suspension of 520,000 pounds of steel under Charge 1, and 146,320 pounds of steel and 11,763 pounds of aluminum under Charge 2, to be taken by respondent over the fourth quarter of 1952 remaining and the first and second quarters of 1953, in a manner least injurious to the company. Respondent's attorney requests that its suspension of steel orders be limited to 396,000.

Order. In order to correct the unauthorized excess of orders placed by respondent over its allotments and to restore proportionate allotments to other consumers, it is accordingly ordered:

1. That respondent's total allotments of carbon steel under K–1 be reduced 58,000 pounds as follows: 18,000 pounds during the remainder of the fourth quarter 1952, and 20,000 pounds each in the first and second quarters, 1953.

2. That respondent's total allotments of carbon steel under K–7 be reduced 438,000 pounds as follows: 138,000 pounds or more at the option of respondent in the fourth quarter 1952; one-half of the balance in the first quarter, 1953; and the remainder in the second quarter, 1953.

3. That respondent's total allotments of aluminum be reduced 11,763 pounds, as follows: 10,000 pounds in the fourth quarter 1952, and the balance in the first quarter 1953.

A signed copy of this order shall be served upon respondent by registered mail, return receipt requested, on Wednesday, November 5, 1952.

Issued at Denver, Colo., this 3d day of November 1952.

NATIONAL PRODUCTION AUTHORITY,
By STANLEY H. JOHNSON,
Hearing Commissioner.

[F. R. Doc. 52–12541; Filed, Nov. 21, 1952; 12:00 m.]

[Suspension Order 45; Docket No. 58]

CHARLES SUSSMAN ET AL.

SUSPENSION ORDER

I. *Statement.* I was designated as the hearing commissioner of the National Production Authority to hear and determine this matter (NPA General Administrative Order 16–06, 16 F. R. 8628; 17 F. R. 8156; 17 F. R. 2098). A statement of the charges was submitted; respondents were notified and apprised of these charges; they are a part of the record; in short, they aver at length and specifically, violations of my suspension order against certain of these same respondents of May 29, 1952.

A hearing was held, both sides were represented, the facts were stipulated, arguments were made.

II. *Findings of fact.* 1. On May 29, 1952, Joseph Sloane, a hearing commissioner of the National Production Authority, issued a suspension order against Charles Sussman, David Sussman, and Morris Sussman, individually, and doing business as The Charles Company, wherein it was ordered:

(a) That all priority assistance be withdrawn and withheld from the respondents for a period of four (4) months commencing from the date of issuance of this order;

(b) That all allocations and allotments of material be withheld from the respondents for a period of four (4) months commencing from the date of issuance of this order;

(c) That the respondents be prohibited from producing or acquiring Class "A" products and from producing Class "B" products (as defined in National Production Authority CMP Regulation No. 1, as amended November 23, 1951, and as may be amended hereafter), and from acquiring, using, or disposing of any materials under control of the National Production Authority, except as may be directed by the Administrator of the National Production Authority for a period of four (4) months commencing from the date of issuance of this order; and

(d) In the event that the allocations and allotments of aluminum which would have been made to the respondents during the period of four (4) months commencing from the date of issuance of this order do not equal 62,457 pounds of aluminum, then all allocations and allotments of aluminum which may be made in accordance with established procedures to the respondents herein during the quarter commencing October 1, 1952, and succeeding quarters, shall be reduced by one-third (33⅓ percent) until such time as 62,457 pounds of aluminum shall have been withheld from the respondents herein.

2. (a) On July 1, 1952, Charles Sussman, David Sussman, and Morris Sussman organized and caused to be incorporated under the laws of the Commonwealth of Pennsylvania two corporations, to wit, Charles, Inc., 228 New Street, Philadelphia, Pa.; and Tri-Seal Storm Windows, Inc., 228 New Street, Philadelphia, Pa.

(b) The officers and directors of the aforesaid Charles, Inc., at all times since the date of incorporation have been: Charles Sussman, President and Director; David Sussman, Secretary-Treasurer and Director; and Morris Sussman, Director.

(c) The officers and directors of the aforesaid Tri-Seal Storm Windows, Inc., at all times since the date of incorporation have been: David Sussman, President and Director; Alvena Purdy, Secretary-Treasurer; and Morris Sussman, Director.

(d) Charles Sussman, David Sussman, and Morris Sussman owned, dominated, managed, controlled, and directed the two corporations, Charles, Inc., and Tri-Seal Storm Windows, Inc., and particularly so at all times during the third quarter of 1952.

3. Charles Sussman, David Sussman, and Morris Sussman, doing business as The Charles Company, a partnership, did not produce or manufacture any aluminum storm windows or doors during the third quarter of 1952, but acted as a sales agency for aluminum storm doors and windows manufactured during the third quarter of 1952, by the corporations Charles, Inc., and Tri-Seal Storm Windows, Inc.

4. (a) During the calendar month of July 1952, Charles, Inc., acting through Charles Sussman, David Sussman, and Morris Sussman, placed a purchase order with McDermott Metals Company, Philadelphia, Pa., certified under CMP Regulation No. 1, as amended November 23, 1951, and Direction 1 to CMP Regulation No. 1, as amended June 18, 1952, calling for delivery of 20,000 pounds of aluminum during the third quarter of 1952.

(b) Pursuant to this purchase order placed with McDermott Metals Company, Philadelphia, Pa., Charles, Inc., acting through Charles Sussman, David Sussman, and Morris Sussman, acquired during the third quarter of 1952 at least 19,625 pounds of aluminum and used all, or a portion, of said material during said period for the production and manufacture of Class "B" products (as defined in National Production Authority CMP Regulation No. 1, as amended November 23, 1951) in violation of the aforesaid suspension order.

(c) During the calendar month of July 1952, Tri-Seal Storm Windows, Inc., acting through Charles Sussman, David Sussman, and Morris Sussman, placed a purchase order with McDermott Metals Company, Philadelphia, Pa., certified under CMP Regulation No. 1, as amended November 23, 1951, and Direction 1 to CMP Regulation No. 1, as amended June 18, 1952, calling for delivery of 20,000 pounds of aluminum during the third quarter of 1952.

(d) Pursuant to this purchase order placed with McDermott Metals Company, Philadelphia, Pa., Tri-Seal Storm Windows, Inc., acting through Charles Sussman, David Sussman, and Morris Sussman, acquired during the third quarter of 1952 at least 20,482 pounds of aluminum and used all, or a portion, of said material during said period for the production and manufacture of Class "B" products (as defined in National Production Authority CMP Regulation No. 1, as amended November 23, 1951), in violation of the aforesaid suspension order.

III. *Discussion.* Respondents advance this plurality of argument against the Authority's charges: (1) The suspension order of May 29, 1952, does not bind the two corporation respondents since they were not parties to the action culminating in that suspension order, and the order does not bind "successors and assigns," though, indeed, these two new corporations belong entirely to the individual respondents and they were formed July 1, 1952, about a month after my suspension order came out. (2) The suspension order, supra, contemplated such an event as CMP Regulation No. 1 as amended June 18, 1952, which would relieve or help all buyers or consumers of restricted materials including the respondents; and (3) my suspension order excepted from the restrictions placed upon respondents any direction or regulation of the Administrator of NPA, and CMP Regulation No. 1 as amended June 18, 1952, was one such direction or regulation.

These arguments are not persuasive. Respondents were imposed with a suspension order which they should have honored to the letter and in its full comprehension of spirit. To say they were bound but not the new entities which they created to their immediate liking, is an evasion easily conceived and sometimes as easily sought out. I drew no such line upon the Sussmans that allowed them to escape the restrictions of the suspension order with the simple, well-known corporation device. The suspension order was not intended to be pursued or looked to with nice exactness. The suggested words "successors and assigns" were not the necessary wary words to direct respondents' future actions. They knew well enough, or should have known without these words, what they could and should not do, directly or indirectly, immediately or remotely.

The exception in paragraph 3 of the suspension order had nothing to do with a general order or direction of the Administrator. It had to do with these respondents; it gave some amplitude to the Administrator to lessen the rigor upon respondents and to depart from that much of the suspension order (not arbitrarily but if circumstances so warranted and in good discretion) without the necessity of a request or application for an amended order. For it is to be remembered that a suspension order guides the Authority as it controls a respondent. Both are bound by its terms, and neither may act perversely to it. The exception was as to these respondents specifically, not as to any order or regulation or direction relating to buyers or consumers of controlled materials generally.

The suspension order did not contemplate a future event of general amelioration. We need not refer to the day when controls may be marked off the statute books, which of course would move to respondents. Suspension orders would then automatically end, for there the Congress has spoken. But that is far from saying that a suspension order may be modified by a subsequent general regulation of the Administrator. If that were so, a suspension order would have only the efficacy the Administrator wants to give it. That is not the check-and-balance and separateness of our system. I have said that I think the Administrator is as much bound by a suspension order and its terms as is a respondent.

IV. *Conclusions of law.* 1. The corporate-respondents, Charles, Inc. and Tri-Seal Storm Windows, Inc., were formed and are owned, dominated, managed, and controlled by the other respondents, Charles Sussman, David Sussman, and Morris Sussman, individually, and as The Charles Company, for the purpose amongst others, of overcoming and evading the suspension order of May 29, 1952.

2. Each respondent and all of them, has and have evaded and violated the suspension order of May 29, 1952, particularly as set forth in the findings of fact.

V. *Order.* In order to correct the unauthorized use of aluminum occasioned by the violations found herein and in order to prevent future violations of National Production Authority regulations, orders, and directives by these respondents,

It is accordingly ordered: (1) That all priority assistance be withdrawn and withheld from Charles Sussman, David Sussman, and Morris Sussman, individually, and doing business as The Charles Company; Charles, Inc., a corporation, Charles Sussman and David Sussman, as officers of said Charles, Inc., their successors and assigns; Tri-Seal Storm Windows, Inc., a corporation, David Sussman, as an officer of said Tri-Seal Storm Windows, Inc., their successors and assigns, while the Defense Production Act of 1950, as amended, or as hereafter amended or extended, remains in effect.

(2) That all allocations and allotments of controlled materials and materials under control of the National Production Authority, be withdrawn and withheld from Charles Sussman, David Sussman, and Morris Sussman, individually, and doing business as The Charles Company; Charles, Inc., a corporation, Charles Sussman and David Sussman, as officers of said Charles, Inc., their successors and assigns; Tri-Seal Storm Windows, Inc., a corporation, David Sussman, as an officer of said Tri-Seal Storm Windows, Inc., their successors and assigns, while the Defense Production Act of 1950, as amended, or as hereafter amended or extended, remains in effect.

(3) That all privileges of self-authorization, self-certification, and automatic allotment, granted by the National Production Authority with respect to controlled materials and materials under control of the National Production Authority, be withdrawn and withheld from Charles Sussman, David Sussman, and Morris Sussman, individually, and doing business as The Charles Company; Charles, Inc., a corporation, Charles Sussman and David Sussman, as officers of said Charles, Inc., their successors and assigns; Tri-Seal Storm Windows, Inc., a corporation, David Sussman, as an officer of said Tri-Seal Storm Windows, Inc., their successors and assigns, while the Defense Production Act of 1950, as amended, or as hereafter amended or extended, remains in effect.

(4) That Charles Sussman, David Sussman, and Morris Sussman, individually, and doing business as The Charles Company; Charles, Inc., a corporation, Charles Sussman and David Sussman, as officers of said Charles, Inc., their successors and assigns; Tri-Seal Storm Windows, Inc., a corporation, David Sussman, as an officer of said Tri-Seal Storm Windows, Inc., their successors and assigns, be prohibited from acquiring, using, or disposing of controlled materials and materials under control of the National Production Authority, while the Defense Production Act of 1950, as amended, or as hereafter amended or extended, remains in effect.

Issued this 6th day of November 1952.

NATIONAL PRODUCTION AUTHORITY,
By JOSEPH SLOANE,
Hearing Commissioner.

[F. R. Doc. 52-12542; Filed, Nov. 21, 1952; 12:00 m.]

[Suspension Order 46; Docket No. 54]

LEVITON MANUFACTURING CO., INC.

SUSPENSION ORDER

A hearing having been held in the above-entitled matter on the 6th day of November 1952 before Hon. James M. Fawcett, a hearing commissioner of the National Production Authority on a statement of charges made by the General Counsel, National Production Authority, in accordance with National Production Authority General Administrative Order 16-06 as amended (16 F. R. 8628) and Implementation 1 to National Production Authority General Administrative Order 16-06 (16 F. R. 8799); and

The respondents, Leviton Manufacturing Co., Inc., and Bernard I. Leviton, both of 236 Greenpoint Avenue, Brooklyn, N. Y., each having been duly apprised of the specific violations charged, and having been fully informed of the rules and procedures which govern these proceedings and the administrative action which may be taken; and

The National Production Authority being represented by J. Read Smith, Regional Attorney, and the respondents being represented by Krisel, Lessall, and Dowling appearing by George Lessall, Esq., and by Arthur Block, Esq.; and

Leviton Manufacturing Co., Inc., and Bernard I. Leviton having stipulated on the 31st day of October 1952 to a statement of facts to be filed in these proceedings in lieu of the presentation of other evidence in support of and in opposition to the statement of charges filed herein by the General Counsel and dated September 18, 1952, it is hereby determined:

Findings of fact. 1. That during the period commencing January 1, 1951, and ending June 30, 1951, Leviton Manufacturing Co., Inc., used in the manufacture of its products, 463,607 pounds of copper and copper-base alloys in excess of the amount lawfully authorized and permitted.

2. During the period commencing January 3, 1952, and ending April 10, 1952, Leviton Manufacturing Co., Inc., accepted deliveries of items of copper strip, brass strip, brass wire, brass rod, and bronze strip as specifically set forth in the statement of charges served and filed herein, upon the receipt of which its inventories of such items became in excess of the quantities of such items necessary to meet its deliveries, supply its services, and perform its operations on the basis of its then currently scheduled method and rate of operation during the succeeding 60-day period.

3. During the period from January 3, 1952, to April 10, 1952, Leviton Manufacturing Co., Inc., accepted deliveries of items of carbon steel strip and carbon steel wire as specifically set forth in the statement of charges served and filed herein, upon receipt of which its inventories of such items became in excess of the quantities of such items necessary to meet its deliveries, supply its services, and perform its operations on the basis of its then currently scheduled method and rate of operation during the succeeding 45-day period.

4. During the period from January 1, 1951, to April 10, 1952, Bernard I. Leviton dominated, managed, and controlled said Leviton Manufacturing Co., Inc.

Conclusions. 1. The respondent, Leviton Manufacturing Co., Inc., has committed acts prohibited by section 29.26 (b) of National Production Authority Order M-12 dated November 29, 1950 (15 F. R. 8219), as amended December 30, 1950 (16 F. R. 124), and section 6 (c) of National Production Authority Order M-12 as amended March 9, 1951 (16 F. R. 2342), in that Leviton Manufacturing Co., Inc., during the period commencing January 1, 1951, and ending June 30, 1952, used in the manufacture of its products 463,607 pounds of copper and copper-base alloys in excess of the amount lawfully authorized and permitted under the terms and conditions of said order.

There is no evidence establishing willfulness in the commission of the aforementioned violations.

2. That during the period commencing January 3, 1952, and ending April 10, 1952, Leviton Manufacturing Co., Inc., committed acts prohibited by sections 3 (a) and 3 (b) of CMP Regulation No. 2 dated May 10, 1951, as amended October 12, 1952 (16 F. R. 4370; 16 F. R. 10489), in that it accepted deliveries of copper strip, brass strip, brass wire, brass rod, and bronze strip as specifically set forth in the statement of charges served and filed herein, upon receipt of which its inventory of such items became in excess of the quantities of such items necessary to meet its deliveries, supply its services, or perform its operations on the basis of its then currently scheduled method and rate of operation during the succeeding 60-day period.

3. That during the period commencing January 3, 1952, and ending April 10, 1952, Leviton Manufacturing Co., Inc., committed acts prohibited by sections 3 (a) and 3 (b) of CMP Regulation No. 2 dated May 10, 1951, as amended October 12, 1952 (16 F. R. 4370; 16 F. R. 10489), in that it accepted deliveries of carbon steel strip and carbon steel wire as specifically set forth in the statement of charges served and filed herein, upon receipt of which its inventory of such items became in excess of the quantities of such items necessary to meet its deliveries, supply its services, or perform its operations on the basis of its then currently scheduled method and rate of operation during the succeeding 45-day period.

4. That the respondent, Bernard I. Leviton, during the period January 1, 1951, through April 10, 1952, committed

acts prohibited by section 29.26 (b) of National Production Authority Order M–12, dated November 29, 1950 (16 F. R. 8219), as amended December 30, 1950 (16 F. R. 124); section 6 (c) of National Production Authority Order M–12 as amended March 9, 1951 (16 F. R. 2342); and sections 3 (a) and 3 (b) of CMP Regulation No. 2 dated May 10, 1951, and as amended October 12, 1951 (16 F. R. 4370; 16 F. R. 10489), in that said respondent, owning, dominating, managing, and controlling Leviton Manufacturing Co., Inc., during the time the aforementioned violations were committed, directed, supervised, and participated in the commission of the violations committed by the respondent, Leviton Manufacturing Co., Inc.

It is accordingly ordered: 1. That all allocations and allotments of copper and copper-base alloys which have been or may be granted to Leviton Manufacturing Co., Inc., its successors and assigns, or Bernard I. Leviton, under Product Class Code #36111 for use during the 4th Quarter of 1952 be reduced by 463,607 pounds.

2. That the respondents, Leviton Manufacturing Co., Inc., its successors and assigns, and Bernard I. Leviton, be and they hereby are prohibited during the 4th Quarter of 1952 from acquiring any items of copper or copper-base alloys for the production of items under Product Class Code #36111 in excess of their allocations and allotments as so reduced.

3. That the respondents, Leviton Manufacturing Co., Inc., its successors and assigns, and Bernard I. Leviton, are hereby directed to return the allotments in the aforementioned poundage and under the aforementioned Product Class Code, to the proper issuing authority forthwith.

4. That the respondents, Leviton Manufacturing Co., Inc., its successors and assigns, and Bernard I. Leviton, are prohibited so long as the Defense Production Act of 1950 as amended, or as it may hereafter be amended or extended, remains in effect, from accepting any items of copper strip, brass strip, brass wire, brass rod, bronze strip, carbon steel strip, and carbon steel wire, if its inventory of any of said items is or by such receipt would be in violation of the provisions of CMP Regulation No. 2 as amended October 12, 1951, or as it may hereafter be amended.

5. That the respondents, Leviton Manufacturing Co., Inc., its successors and assigns, and Bernard I. Leviton cancel any and all outstanding orders for the purchase of copper strip, brass strip, brass wire, brass rod, bronze strip, carbon steel strip, and carbon steel wire, the receipt of which would be in violation of the provisions of CMP Regulation No. 2.

Issued this 10th day of November 1952 at New York City, N. Y.

NATIONAL PRODUCTION AUTHORITY,
By JAMES M. FAWCETT,
Hearing Commissioner.

[F. R. Doc. 52–12543; Filed, Nov. 21, 1952; 12:00 m.]

DEPARTMENT OF LABOR

Wage and Hour Division

LEARNER EMPLOYMENT CERTIFICATES

ISSUANCE TO VARIOUS INDUSTRIES

Notice is hereby given that pursuant to section 14 of the Fair Labor Standards Act of 1938, as amended (52 Stat. 1068, as amended; 29 U. S. C. and Sup. 214) and Part 522 of the regulations issued thereunder (29 CFR Part 522), special certificates authorizing the employment of learners at hourly wage rates lower than the minimum wage rates applicable under section 6 of the act have been issued to the firms listed below. The employment of learners under these certificates is limited to the terms and conditions therein contained and is subject to the provisions of Part 522. The effective and expiration dates, occupations, wage rates, number or proportion of learners, and learning period for certificates issued under the general learner regulations (§§ 522.1 to 522.14) are as indicated below; conditions provided in certificates issued under special industry regulations are as established in these regulations.

Single Pants, Shirts and Allied Garments, Women's Apparel, Sportswear and Other Odd Outerwear, Rainwear, Robes and Leather and Sheep-Lined Garments Divisions of the Apparel Industry Learner Regulations (29 CFR 522.160 to 522.166, as amended December 31, 1951; 16 F. R. 12043, and June 2, 1952; 17 F. R. 3818).

Ashland-Benton Corp., Ashland, Miss., effective 11–5–52 to 5–4–53; 75 learners for expansion purposes (shirts).

Barbara Garment Co., Inc., 1117 Walnut Street, Chester, Pa., effective 11–6–52 to 11–5–53; five learners (dresses).

Bates Nitewear Co., Inc., 1120 East Bessemer Avenue, Greensboro, N. C., effective 11–9–52 to 11–8–53; 10 percent of the productive factory force (pajamas).

Michael Berkowitz Co., Inc., Waynesburg, Pa., effective 11–12–52 to 11–11–53; 10 percent of the productive factory force (pajamas).

Biflex Bishopville Inc., Bishopville, S. C., effective 11–5–52 to 5–4–53; 10 learners for expansion purposes (brassieres).

Blue Bell, Inc., Arab, Ala., effective 11–10–52 to 5–9–53; 15 learners for expansion purposes (western pants).

Blue Bell, Inc., Arab, Ala., effective 11–10–52 to 11–9–53; 10 percent of the productive factory force (western pants).

Chickadee Dress Co., 835 East Fourth Street, Bethlehem, Pa., effective 11–13–52 to 11–12–53; 10 percent of the productive factory force (ladies' dresses).

Clairmont, Inc., 2114 Peachtree Road NW., Atlanta, Ga., effective 11–6–52 to 11–5–53; 10 learners (cotton and rayon slips, cotton gowns).

Clairmont, Inc., 2114 Peachtree Road NW., Atlanta, Ga.; effective 11–6–52 to 5–5–53; 10 learners for expansion purposes (cotton and rayon slips, cotton gowns).

Duquesne Manufacturing Co., 852 Stanton Avenue, New Kensington, Pa., effective 11–15–52 to 11–14–53; six learners (dresses, hooverettes, smocks, aprons).

The Hercules Trouser Co., Jackson, Ohio, effective 11–6–52 to 4–16–53; 24 additional learners for expansion purposes (supplemental certificate) (men's and boys' single pants).

Honey Bee Blouse, Branchdale, Pa., effective 11–4–52 to 11–3–53; 10 learners (blouses).

Lenore Dress Co., 665 Washington Avenue, Jermyn, Pa., effective 11–10–52 to 11–9–53; 10 learners (dresses).

Linwood Mills, Inc., Lafayette, Ga., effective 11–6–52 to 5–5–53; 10 learners for expansion purposes (sport shirts).

McMinnville Garment Co., McMinnville, Tenn., effective 11–9–52 to 11–8–53; 10 percent of the productive factory force (work pants).

Mode O'Day Corp., 840 Twelfth Street NW., Mason City, Iowa, effective 11–6–52 to 11–5–53; 10 learners (ladies' lingerie).

The Nite Kraft Corp., Corner Race and Third Street, Sunbury, Pa., effective 11–7–52 to 11–6–53; 10 percent of the productive factory force (pajamas).

Orangeburg Garment Co., 345 Pine Street, Orangeburg, S. C., effective 11–7–52 to 11–6–53; 10 percent of the productive factory force (dresses).

Reliance Manufacturing Co., "Defiance" Factory, Bedford, Ind., effective 11–15–52 to 11–14–53; 10 percent of the productive factory force (pants, jackets, wool shirts).

Reliance Manufacturing Co., "Plantation" Factory, Montgomery, Ala., effective 11–3–52 to 5–2–53; 45 learners for expansion purposes (dungarees).

J. H. Rutter-Tex Manufacturing Co., Inc., 3725 Dauphine Street, New Orleans, La., effective 11–9–52 to 11–8–53; 10 percent of the productive factory force (cotton work shirts and work pants).

J. H. Rutter-Rex Manufacturing Co., Inc., 3725 Dauphine Street, New Orleans, La., effective 11–15–52 to 5–14–53; 55 learners for expansion purposes (cotton work shirts and work pants).

Salant & Salant, Inc., First Street, Lexington, Tenn., effective 11–9–52 to 11–8–53; 10 percent of the productive factory force (cotton work shirts).

Salant & Salant, Inc., South First Street, Union City, Tenn., effective 11–14–52 to 11–13–53; 10 percent of the productive factory force (work shirts).

Salant & Salant, Inc., Obion, Tenn., effective 11–9–52 to 11–8–53; 10 percent of the productive factory force (cotton work shirts).

The Van Wert Manufacturing Co., Main and Market Streets, Van Wert, Ohio, effective 11–16–52 to 11–15–53; 10 percent of the productive factory force (men's dress pants, work pants, utility jackets, and coversuits).

Wagener Manufacturing Co., Inc., Wagener, S. C., effective 11–6–52 to 11–5–53; 10 percent of the productive factory force (sport shirts).

West Union Garment Co., Inc., West Union, W. Va., effective 11–6–52 to 5–5–53; 10 learners for expansion purposes (brassieres).

Wildman Manufacturing Co., 920 Washington Avenue, St. Louis, Mo., effective 11–7–52 to 11–6–53; 10 learners (dresses).

Cigar Industry Learner Regulations (29 CFR 522.201 to 522.211, as amended October 27, 1952; 17 F. R. 8633).

General Cigar Co., Inc., 1301–11 Seventh Avenue, Huntington, W. Va., effective 11–13–52 to 11–12–53; 10 percent of the productive factory workers engaged in the learner occupations; cigar machine operator, 320 hours, packer (cigars retailing for more than 6 cents each), 320 hours, hand stripper, 160 hours, machine stripper, 160 hours; each 65 cents per hour.

H. N. Heusner and Son, Inc., 228–30 High Street, Hanover, Pa., effective 11–16–52 to 11–15–53; 10 percent of the productive factory workers engaged in the learner occupations; cigar machine operating, 320 hours, cigar packing (cigars retailing for 6 cents or less), 160 hours, machine stripping, 160 hours; each 65 cents per hour.

Glove Industry Learner Regulations (29 CFR 522.220 to 522.231, as amended October 26, 1950; 15 F. R. 6888).

The Boss Manufacturing Co., 124 West Williams Street, Breckenridge, Tex., effective

11–7–52 to 11–6–53; 10 learners (work gloves).

The Boss Manufacturing Co., Gregory and Harrington Streets, Cisco, Tex., effective 11–7–52 to 11–6–53; 10 learners (work gloves).

Wells Lamont Corp., Beardstown, Ill., effective 11–7–52 to 11–6–53; 10 learners (work gloves).

Hosiery Industry Learner Regulations (29 CFR 522.40 to 522.51, as revised November 19, 1951; 16 F. R. 10733).

Samuel Briskin, Mohnton, Berks County, Pa., effective 11–7–52 to 11–6–53; three learners.

Commonwealth Hosiery Mills, Inc., Ellerbe, N. C., effective 11–7–52 to 11–6–53; five learners.

Early Bird Hosiery Mills, Hickory, N. C., effective 11–15–52 to 11–14–53; five learners.

Walnut Cove Hosiery Mills, Walnut Cove, N. C., effective 11–3–52 to 11–2–53; five learners.

Independent Telephone Industry Learner Regulations (29 CFR 522.82 to 522.93, as amended January 25, 1950; 15 F. R. 398).

Iowa-Illinois Telephone Co., New London, Iowa, effective 11–17–52 to 11–16–53.

Marshall County Telephone Co., Warren, Minn., effective 11–7–52 to 11–6–53.

Minnesota Telephone Co., Wheaton, Minn., effective 11–7–52 to 11–6–53.

Minnesota Telephone Co., Cannon Falls, Minn., effective 11–7–52 to 11–6–53.

Minnesota Telephone Co., Blooming Prairie, Minn., effective 11–7–52 to 11–6–53.

Western Illinois Telephone Co., Aledo, Ill., effective 11–24–52 to 11–23–53.

Knitted Wear Industry Learner Regulations (29 CFR 522.68 to 522.79, as amended January 21, 1952; 16 F. R. 12866).

Lady Jane Manufacturing Co., Inc., 125 South Spruce Street, Mount Carmel, Pa., effective 11–4–52 to 11–3–53; 5 percent of the productive factory force (ladies' underwear).

Wolf-Knit, Inc., Herd Street, Camp Hill, Ala., effective 11–6–52 to 5–5–53; 10 learners for expansion purposes (men's and boys' knitted underwear).

Shoe Industry Learner Regulations (29 CFR 522.250 to 522.260, as amended March 17, 1952; 17 F. R. 1500).

Casey Manufacturing Co., Casey, Ill., effective 11–4–52 to 11–3–53; 10 percent of the productive factory force.

Ettelbrick Shoe Co., Casey, Ill., effective 11–4–52 to 11–3–53; five learners.

Greenup Manufacturing Co., Greenup, Ill., effective 11–4–52 to 11–3–53; 10 percent of the productive factory force.

The Muskin Shoe Co., Pine Street, Millersburg, Pa., effective 11–4–52 to 11–3–53; 10 percent of the productive factory force.

Town & Country Shoes, Inc., Warrensburg, Mo.; effective 11–7–52 to 11–6–53; 10 percent of the productive factory force.

Town & Country Shoes, Inc., 110 North Missouri, Sedalia, Mo., effective 11–7–52 to 11–6–53; 10 percent of the productive factory force.

Town & Country Shoes, Inc., Odessa, Mo., effective 11–7–52 to 11–6–53; 10 percent of the productive factory force.

Regulations Applicable to the Employment of Learners (29 CFR 522.1 to 522.14).

P & K, Inc., 122 North Dixie Highway, Momence, Ill., effective 11–4–52 to 5–3–53; five learners for expansion purposes; fly tiers, 320 hours, 65 cents per hour for the first 160 hours and 70 cents per hour for the remaining 160 hours (fishhooks, lures, stringers, flies).

Each certificate has been issued upon the employer's representation that employment of learners at subminimum rates is necessary in order to prevent curtailment of opportunities for employment, and that experienced workers for the learner occupations are not available. The certificates may be cancelled in the manner provided in the regulations and as indicated in the certificates. Any person aggrieved by the issuance of any of these certificates may seek a review or reconsideration thereof within fifteen days after publication of this notice in the FEDERAL REGISTER pursuant to the provisions of Part 522.

Signed at Washington, D. C., this 10th day of November 1952.

MILTON BROOKE,
Authorized Representative of the Administrator.

[F. R. Doc. 52–12478; Filed, Nov. 21, 1952; 8:48 a. m.]

CIVIL AERONAUTICS BOARD

[Docket No. 5657]

CARIBBEAN AMERICAN LINES, INC.; ENFORCEMENT PROCEEDING

NOTICE OF RE-ASSIGNMENT OF DATE OF HEARING

In the matter of the Caribbean American Lines, Inc., Enforcement Proceeding.

Notice is hereby given that pursuant to the Civil Aeronautics Act of 1938, as amended, that the hearing in the above-entitled proceeding which was previously assigned to be held on November 20, 1952, is now assigned to be held on December 29, 1952, at 10:00 a. m., e. s. t., in Room 5040, Commerce Building, Fourteenth and Constitution Avenue NW., Washington, D. C., before Examiner Joseph L. Fitzmaurice.

Dated at Washington, D. C., November 19, 1952.

By the Civil Aeronautics Board.

[SEAL] FRANCIS W. BROWN,
Chief Examiner.

[F. R. Doc. 52–12493; Filed, Nov. 21, 1952; 8:51 a. m.]

FEDERAL CIVIL DEFENSE ADMINISTRATION

CENTRAL AND FIELD ORGANIZATIONS

ORGANIZATIONAL STATEMENT

The statement on organization and functions of the Federal Civil Defense Administration (16 F. R. 1909) is hereby amended, in part, to read as follows:

SEC. 4. *Central and field organizations.* * * *

(c) The Field Stations of the Administration and the territories they serve are as follows:

Territory and Field Station

Region 1: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Rhode Island, Vermont; FCDA Regional Office, 143 Speen Street, Natick, Mass.

Region 2: Delaware, District of Columbia, Maryland, Virginia, North Carolina, Pennsylvania, West Virginia; FCDA Regional Office, Farmers and Mechanics Bldg., High and Market Streets, West Chester, Pa.

Region 3: Alabama, Florida, Georgia, Mississippi, South Carolina, Tennessee; FCDA Regional Office, 3155 Roswell Road, Altanta 5, Ga.

Region 4: Kentucky, Michigan, Ohio; FCDA Regional Office, 33467 West Lake Road, Avon Lake, Ohio.

Region 5: Illinois, Indiana, Iowa, Minnesota, North Dakota, South Dakota, Wisconsin; FCDA Regional Office, 108 North Ottawa Street, Joliet, Ill.

Region 6: Arkansas, Louisiana, Oklahoma, Texas; FCDA Regional Office, 5600 East Mockingbird Lane, Dallas 6, Tex.

Region 7: Colorado, Kansas, Missouri, Nebraska, New Mexico, Wyoming; FCDA Regional Office, Room 321, New Customhouse Building, Denver 2, Colo.

Region 8: Arizona, California, Nevada, Utah; FCDA Regional Office, Third Floor, 2223 Fulton Street, Berkeley 4, Calif.

Region 9: Idaho, Montana, Oregon, Washington; FCDA Regional Office, 1212 East 43rd Street, Seattle 5, Wash.

National Civil Defense Training Center; Olney, Md.

Western Technical Training School; St. Mary's College, Calif.

J. J. WADSWORTH,
Acting Administrator, Federal Civil Defense Administration.

[F. R. Doc. 52–12498; Filed, Nov. 21, 1952; 8:52 a. m.]

REGIONAL DIRECTORS AND ACTING REGIONAL DIRECTORS

DELEGATION OF EMERGENCY AUTHORITY

1. Pursuant to the authority vested in me by section 401 (g) of the Federal Civil Defense Act of 1950 (64 Stat. 1254), as amended, hereinafter called the "act", the authority conferred upon the Administrator by Title III of the act is hereby delegated to the Regional Director of each Federal Civil Defense Administration Region or, in his absence or disability, to any official designated by him to succeed to the position of, and act as, Regional Director.

2. The authority hereby delegated may be exercised in any Federal Civil Defense Administration Region only by the Regional Director or Acting Regional Director of such Region, and shall be exercised only in accordance with the act and with such orders, rules and regulations as may hereafter be issued by the Administrator.

3. The authority hereby delegated may not be redelegated.

4. This delegation of authority shall become effective upon the declaration of a state of civil defense emergency as prescribed in section 301 of the act.

Dated: November 19, 1952.

J. J. WADSWORTH,
Acting Administrator, Federal Civil Defense Administration.

[F. R. Doc. 52–12496; Filed Nov. 21, 1952; 8:52 a. m.]

REGIONAL DIRECTORS AND ACTING REGIONAL DIRECTORS

DELEGATION OF AUTHORITY TO MAKE FINANCIAL CONTRIBUTIONS

1. Pursuant to the authority vested in me by section 401 (g) of the Federal

Civil Defense Act of 1950 (64 Stat. 1254), as amended, hereinafter called the "act", the authority conferred upon the Administrator by section 201 (i) of the act to approve or disapprove requests from the States for financial contributions for civil defense equipment is hereby delegated to the Regional Director of each Federal Civil Defense Administration Region or, in his absence or disability, to any official designated by him to succeed to the position of, and act as, Regional Director.

2. The authority hereby delegated may be exercised in any Federal Civil Defense Administration Region only by the Regional Director or Acting Regional Director of such Region, and shall be exercised only in accordance with the act and with such orders, rules and regulations as may hereafter be issued by the Administrator.

3. The authority hereby delegated may not be redelegated.

4. This delegation of authority became effective August 29, 1952.

Dated: November 19, 1952.

J. J. WADSWORTH,
Acting Administrator,
Federal Civil Defense Administration.

[F. R. Doc. 52-12497; Filed, Nov. 21, 1952; 8:52 a. m.]

FEDERAL POWER COMMISSION

ARKANSAS-OKLAHOMA GAS CO.

NOTICE OF ORDER APPROVING AND DIRECTING DISPOSITION OF AMOUNTS CLASSIFIED IN ACCOUNTS, ACQUISITION ADJUSTMENTS, AND ADJUSTMENTS

NOVEMBER 18, 1952.

Notice is hereby given that on November 14, 1952, the Federal Power Commission issued its order entered November 13, 1952, approving and directing disposition of amounts classified in Account 100.5, gas plant acquisition adjustments, and Account 107, gas plant adjustments in the above-entitled matter.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 52-12476; Filed, Nov. 21, 1952; 8:48 a. m.]

[Docket No. E-6433]

CITIZENS UTILITIES CO.

NOTICE OF ORDER AUTHORIZING TRANSMISSION OF ELECTRIC ENERGY AND RELEASING PERMIT

NOVEMBER 18, 1952.

Notice is hereby given that on November 14, 1952, the Federal Power Commission issued its order entered November 13, 1952, in the above-entitled matter, authorizing transmission of electric energy to Canada and releasing Presidential Permit in Docket No. E-6434.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 52-12475; Filed, Nov. 21, 1952; 8:47 a. m.]

[Docket No. G-2076]

NEW YORK STATE NATURAL GAS CORP.

ORDER FIXING DATE OF HEARING

NOVEMBER 18, 1952.

On October 16, 1952, New York State Natural Gas Corporation (Applicant), a New York corporation having its principal place of business at Pittsburgh, Pennsylvania, filed an application for a certificate of public convenience and necessity, pursuant to section 7 of the Natural Gas Act, authorizing the construction and operation of certain natural gas facilities, subject to the jurisdiction of the Commission, as described in the application on file with the Commission and open to public inspection.

The Commission finds: This proceeding is a proper one for disposition under the provisions of § 1.32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure, Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rule for noncontested proceedings provided that no request to be heard, protest or petition is filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on November 6, 1952 (17 F. R. 10089-90).

The Commission orders:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by §§ 7 and 15 of the Natural Gas Act and the Commission's rules of practice and procedure, a hearing be held on December 9, 1952, at 9:45 a. m., in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters involved and the issues presented by such application: *Provided, however,* That the Commission may, after a noncontested hearing, forthwith dispose of the proceeding pursuant to the provisions of § 1.32 (b) of the Commission's rules of practice and procedure.

(B) Interested State Commissions may participate as provided by §§ 1.8 and 1.37 (f) (18 CFR 1.8 and 1.37 (f)) of the said rules of practice and procedure.

Date of issuance: November 18, 1952.

By the Commission.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 52-12474; Filed, Nov. 21, 1952; 8:47 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File Nos. 7-1465, 7-1466]

TWENTIETH CENTURY FOX FILM CORP. (DELAWARE) AND NATIONAL THEATRES, INC.

NOTICE OF APPLICATION FOR UNLISTED TRADING PRIVILEGES, AND OF OPPORTUNITY FOR HEARING

At a regular session of the Securities and Exchange Commission, held at its office in the City of Washington, D. C., on the 18th day of November A. D. 1952.

In the matter of application by the Los Angeles Stock Exchange for Unlisted Trading Privileges in Twentieth Century Fox Film Corporation (Delaware), Common Stock, $1 Par Value, 7-1465. National Theatres, Inc., Common Stock, $1 Par Value, 7-1466.

The Los Angeles Stock Exchange, pursuant to section 12 (f) (2) of the Securities Exchange Act of 1934 and Rule X-12F-1 thereunder, has made application for unlisted trading privileges in the Common Stock, $1 Par Value, of Twentieth Century Fox Film Corporation (Delaware); and the Common Stock $1 Par Value, of National Theatres, Inc., securities registered and listed on the New York Stock Exchange.

Rule X-12F-1 provides that the applicant shall furnish a copy of the application to the issuer and to every exchange on which the security is listed or already admitted to unlisted trading privileges. The application is available for public inspection at the Commission's principal office in Washington, D. C.

Notice is hereby given that, upon request of any interested person received prior to December 9, 1952, the Commission will set this matter down for hearing. In addition, any interested person may submit his views or any additional facts bearing on this application by means of a letter addressed to the Secretary of the Securities and Exchange Commission, Washington, D. C. If no one requests a hearing on this matter, this application will be determined by order of the Commission on the basis of the facts stated in the application, and other information contained in the official file of the Commission pertaining to this matter.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 52-12481; Filed, Nov. 21, 1952; 8:48 a. m.]

[File Nos. 52-28, 54-183, 70-2402]

ELMER E. BAUER ET AL.

ORDER RELEASING JURISDICTION OVER FEES AND EXPENSES AND RECOMMENDING APPROVAL

NOVEMBER 18, 1952.

In the matter of Elmer E. Bauer, Trustee of Pittsburgh Railways Company, Debtor, and Philadelphia Company, File No. 52-28; Philadelphia Company, File No. 54-183; Philadelphia Company, Allegheny County Steam Heating Company, Cheswick and Harmar Railroad Company, Duquesne Light Company, Equitable Real Estate Company, Equitable Sales Company, File No. 70-2402.

The Commission having approved a Plan ("Combined Plan") (File Nos. 52-28, 54-183) filed jointly by Elmer E. Bauer, Trustee of Pittsburgh Railways Company, Debtor ("Railways"), and by Philadelphia Company ("Philadelphia"), the parent of Railways, and a registered holding company subsidiary of Standard Gas and Electric Company, also a registered holding company, for the reorganization of the Railways system under

Chapter X of the Bankruptcy Act and section 11 (f) of the Public Utility Holding Company Act of 1935 ("act") and for the discharge, pursuant to section 11 (e) of the act, of Philadelphia's guarantees affecting certain securities of Railways' system; and the Commission having granted and permitted to become effective certain applications-declarations (File No. 70-2402) in connection with said Combined Plan whereby Philadelphia was authorized, pursuant to the provisions of sections 9 (a) and 10 of the act, to acquire all the securities of and claims against the Railways system held by certain of Philadelphia's former subsidiaries; and the Commission having heretofore, by order dated June 8, 1950, consolidated the aforementioned proceedings;

Philadelphia having undertaken to pay such fees and expenses for services as the Commission might approve, award, or allocate; and the Commission, by orders dated March 27, 1950, December 27, 1950, and August 23, 1950, having reserved jurisdiction over all fees and expenses and the allocation thereof for services rendered in connection with such above-entitled consolidated matters under sections 9 (a), 10 and 11 (e) of the act;

Applications for allowances of fees and reimbursement of expenses having been filed herein by various participants in the proceedings, and a public hearing with respect to such applications having been held;

It appearing that since these applications were set down for hearing (a) Maurice J. Dix and James A. Geltz withdrew their application; (b) Froelich, Grossman, Teton & Tabin reduced their request for fees and expenses; (c) Richard W. Ahlers, William L. Fox and James E. Riely, Warren L. Casey, Stone & Webster Service Corporation, and Dilworth, Paxson, Kalish & Green reduced their claims for fees, the latter firm having also agreed to treat its reduced claim as a final allowance in these consolidated proceedings rather than as an interim allowance in certain other proceedings under section 11 (e) of the act involving Philadelphia (File No. 54-173); and (d) Philadelphia has requested that said reduced claims for allowances be approved and that jurisdiction with respect thereto be released:

It appearing that the applications, as reduced, for the allowance of fees and expenses are as follows:

	Fees	Expenses
Froelich, Grossman, Teton & Tabin, counsel for Philadelphia Co. and Standard Gas & Electric Co	$136,000.00	$11,200.00
Stone & Webster Service Corp., financial analysts for Philadelphia	16,000.00	1,616.15
Richard W. Ahlers, counsel for Suburban Rapid Transit Street Railway Co	32,567.27	----------
Dilworth, Paxson, Kalish & Green, counsel for committee for Philadelphia Co. 6 percent cumulative preferred stock	2,475.00	385.79
William L. Fox and James E. Riely, counsel for committee of public holders of Philadelphia Co. common stock	4,000.00	362.29
Warren A. Casey, financial expert for the above common stockholders' committee	1,000.00	----------

It further appearing that the request of Froelich, Grossman, Teton & Tabin includes the sum of $60,000 in fees received from Philadelphia and the sum of $60,000 received from Standard Gas and Electric Company, as well as an aggregate sum of $11,248.20 received from these companies for expenses; and that the fee request of Richard W. Ahlers includes the sum of $20,000 received from one of the Railways system companies merged into the reorganized company under the Combined Plan;

It having been proposed that the fees and expenses of Froelich, Grossman, Teton & Tabin be borne equally by Philadelphia and Standard Gas and Electric Company; and it appearing that to the extent that the allowance requested by said applicant embraces services relating to the Railways Chapter X proceedings the approval of the United States District Court for the Western District of Pennsylvania is required;

It further appearing that Moorhead & Knox, counsel for two of the underlier companies in the Railways System, which have been merged into the reorganized company under the Combined Plan, received certain fees from these underlier companies for legal services, some of which pertained to matters litigated outside the Bankruptcy Court; that payment of a portion of their fees, following the promulgation of the Combined Plan, was made possible by said underlier companies reducing dividend payments to stockholders, the largest of whom were the so-called Mellon Group and Philadelphia; that in compromise of various issues pertaining to their fees and expenses, Moorhead & Knox have refrained from filing an application for additional compensation in these consolidated proceedings, but have received from the so-called Mellon Group a fee of $160,000; and that, as part of the compromise, they have placed $19,049.08 in escrow for distribution of the stockholders of the two underlier companies, other than the Mellon Group and Philadelphia, in order to compensate such public stockholders for the aforesaid dividend reductions; and

The Commission having considered the record, and it appearing that the fees and expenses of the aforesaid applicants, the proposed payment by Philadelphia of the net amounts due on said allowance requests other than that of Froelich, Grossman, Teton & Tabin, the equal allocation to and payment by Philadelphia and Standard Gas and Electric Company of the request of Froelich, Grossman, Teton & Tabin, and the compromise arrangement with Moorhead & Knox, are not unreasonable, and that jurisdiction should be released in respect of these matters;

It is ordered, That the payments by Philadelphia of the above listed requests for fees and expenses, other than the fees and expenses of Froelich, Grossman, Teton & Tabin, and the payment by Philadelphia and Standard Gas and Electric Company in equal shares of the fees and expenses of Froelich, Grossman, Teton & Tabin, be, and hereby are, approved; that said payments be, and hereby are, authorized and directed to be made, subject to deduction for amounts previously received.

It is further ordered, That jurisdiction be, and hereby is, released in respect of the above fees and expenses and in respect of the fees and expenses of Moorhead & Knox.

It is further ordered, in respect of the fees and expenses of Froelich, Grossman, Teton & Tabin, That the aforesaid approval, authorization and direction to pay, and release of jurisdiction shall, to the extent that their services relate to the Railways Chapter X proceedings, be, and hereby is, subject to and conditioned upon the approval thereof by the United States District Court for the Western District of Pennsylvania.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 52-12482; Filed, Nov. 21, 1952; 8:49 a. m.]

[File No. 59-15]

NORTHERN NEW ENGLAND CO. AND NEW ENGLAND PUBLIC SERVICE CO.

NOTICE OF FILING AND ORDER FOR HEARING ON PLAN FOR LIQUIDATION OF PARENT REGISTERED HOLDING COMPANY AND ORDER CONSOLIDATING HEARING WITH HEARING ON SUBSIDIARY HOLDING COMPANY PLAN

NOVEMBER 18, 1952.

Notice is hereby given that Northern New England Company ("Northern"), a registered holding company and a parent of New England Public Service Company ("NEPSCO"), also a registered holding company, has filed, under section 11 (e) of the Public Utility Holding Company Act of 1935 ("act"), a Plan for Liquidation and Dissolution ("Plan"). The stated purpose of the Plan is to complete compliance with the provisions of section 11 (b) of the act by effecting the liquidation and dissolution of Northern. As at September 30, 1952, Northern's assets consisted of cash, accrued dividends receivable, 312,193 shares of common stock of NEPSCO, and 10 shares of preferred stock, $6 Dividend Series, of NEPSCO. Northern has outstanding 227,084 shares of beneficial interest.

On November 6, 1952, NEPSCO filed its amended plan for liquidation and dissolution, which the Commission, by its order of November 10, 1952, set for hearing commencing December 2, 1952.

All interested persons are referred to the Plan of Northern and the application for approval thereof, which are on file in the offices of this Commission, for a full statement of the transactions therein proposed, which are summarized as follows:

1. The consummation date of the Northern Plan ("consummation date") shall be the consummation date of the NEPSCO plan.

2. (a) Prior to the consummation date, Northern will sell the preferred stock of NEPSCO which it owns.

(b) Prior to the consummation date, Northern will deliver to NEPSCO 312,193 shares of the common stock of NEPSCO for exchange, subject to the provisions of the NEPSCO plan, for 59,316 67/100 shares of the common stock of Central Maine Power Company ("Central

Maine"), 12,487$^{72}/_{100}$ shares of the common stock of Central Vermont Public Service Corporation ("Central Vermont"), and 28,097$^{37}/_{100}$ shares of the common stock of Public Service Corporation of New Hampshire ("New Hampshire"). On the consummation date Northern will distribute to and among the holders of Certificates of Beneficial Interest of Northern 59,041$^{84}/_{100}$ shares of Central Maine, 11,354$^{20}/_{100}$ shares of Central Vermont and 27,250$^{8}/_{100}$ shares of New Hampshire. For each share of Beneficial Interest of Northern, the holder will receive the following shares of common stock of Central Maine, Central Vermont and New Hampshire, subject to the provisions as to fractions of a share hereinafter set forth:

	Shares of common stock		
	Central Maine	Central Vermont	New Hampshire
Northern share	26/100	5/100	12/100

Such distribution will result in 274$^{83}/_{100}$ shares of Central Maine, 1,133$^{52}/_{100}$ shares of Central Vermont and 847$^{29}/_{100}$ shares of New Hampshire remaining available for sale to provide in part the cash estimated to be required for Northern's debts and liabilities. On, or prior to, the consummation date, Northern will sell such available shares. Northern will pay such fees and expenses in connection with this Plan and prior plans as the Commission may determine, award, allocate or approve, but not more than the amount so determined, allocated, awarded or approved. To the extent, if any, that Northern's debts and liabilities, including liquidation fees and expenses and fees and expenses in connection with this and prior plans, are less than the assets remaining after the distribution to its shareholders of the shares of Central Maine, Central Vermont and New Hampshire, Northern will deliver the balance of such assets to the Liquidation Agent hereinafter referred to, to be distributed in accordance with the provisions of the Plan.

3. (a) Not later than 30 days prior to the consummation date, Northern will appoint the bank or trust company appointed by NEPSCO to act as Liquidation Trustee pursuant to the provisions of the NEPSCO Plan to act as Liquidation Agent pursuant to the provisions of the Northern Plan. On or prior to the consummation date Northern will deposit with the Liquidation Agent certificates for 59,041$^{84}/_{100}$ shares of Central Maine, 11,354$^{20}/_{100}$ shares of Central Vermont and 27,250$^{8}/_{100}$ shares of New Hampshire, to be distributed to and among the shareholders of Northern as provided in Paragraph 2 above. Shareholders of Northern shall be entitled to and shall receive the distribution provided in this Plan only upon surrender of their certificates of beneficial interest to the Liquidation Agent for cancellation. When Northern shall have deposited with the Liquidation Agent the common stock of Central Maine, Central Vermont and New Hampshire as provided above, Northern shareholders shall cease to have any rights as shareholders and thereafter the sole rights of these shareholders shall be to receive the distributions then remaining to be made to them under the Plan upon surrender of their certificates of beneficial interest for cancellation.

(b) No fractions of a share of the common stock of Central Maine, Central Vermont or New Hampshire will be issued, but in each case the Liquidation Agent will issue bearer scrip certificates which, when surrendered together with one or more similar certificates aggregating at least one whole share, will entitle the holder, at any time during a period commencing on the consummation date and ending one year thereafter, to a stock certificate for the number of whole shares represented by the scrip certificates surrendered and a new scrip certificate for any remaining fractions. Scrip certificates shall not entitle the holder thereof to any rights as a stockholder, or to the distribution of shares of Central Maine, Central Vermont or New Hampshire under this plan, unless and until the scrip is combined and exchanged for certificates for one or more full shares within one year from the consummation date. Scrip certificates will contain a provision to the effect that holders thereof may, under appropriate specified procedure, direct the Liquidation Agent during the said period of one year to sell the same for the account of the holder or to purchase for the account of the holder additional certificates to make, together with the scrip certificates aggregating less than a full share then held, one full share, without charge or commission to the holder. Scrip certificates may, at the option of the holder, be purchased or sold in the open market. At the expiration of said period of one year, the Liquidation Agent shall convert into cash, through either public or private sale, a number of shares of Central Maine, Central Vermont and New Hampshire equal to the aggregate number of shares represented by the then outstanding scrip certificates, disregarding any fractional shares. Holders of scrip certificates shall thereupon, and until the end of a period of five years from and after the consummation date, be entitled to present such scrip certificates to the Liquidation Agent and receive in payment and cancellation of the same such sum of money as may be represented by such scrip certificates, the amount thereof to be determined by the Liquidation Agent on the basis of the net proceeds received by it from the sale, authorized in this Paragraph 3 (b), of the shares of Central Maine, Central Vermont and New Hampshire, plus the amount of any dividends received by the Liquidation Agent on account of such shares.

(c) Dividends paid to the Liquidation Agent on any shares of Central Maine, Central Vermont or New Hampshire shall be paid over by it without interest to the shareholder entitled thereto at the time of the surrender of his certificate or certificates.

(d) The right of Northern shareholders and of the holders of scrip certificates issued under, and subject to the provisions of, Paragraph 3 (b) above, to receive the distributions provided by this plan, other than the distribution provided in this paragraph below, shall expire at the end of a period of five years from and after the consummation date. Upon the expiration of said five-year period, the Liquidation Agent shall convert into cash, in such manner as it may determine, all of the unclaimed shares of Central Maine, Central Vermont and New Hampshire remaining in its hands and promptly thereafter shall distribute such cash (and any other cash in its hands available for distribution) pro rata to and among the former shareholders of Northern who, pursuant to this plan, shall have surrendered their certificates of beneficial interest prior to the expiration of said five-year period.

(e) Northern will pay to the Liquidation Agent sufficient cash to provide for the payment of the latter's expenses incurred in carrying out this plan and reasonable compensation for his services thereunder.

(f) Each check issued and delivered by the Liquidation Agent to holders of Northern's shares or of scrip certificates shall be and become void unless presented for payment at or before the expiration of five years from the consummation date, or within 120 days after its date, whichever shall be later, and each such check shall contain appropriate legend to this effect. Any funds, represented by checks which have become void, shall be distributed to Central Maine, Central Vermont and New Hampshire in the proportion of 61 percent to Central Maine, 10 percent to Central Vermont and 29 percent to New Hampshire.

4. As soon as Northern shall have made the common stock of the three subsidiaries of NEPSCO and any cash available to its shareholders as herein provided, and shall have paid or provided for the payment of its debts and liabilities, including liquidation fees and expenses, and fees and expenses in connection with this and prior plans, it will initiate appropriate action to terminate its Declaration of Trust and will pursue the same with due diligence to the end that it will cease to exist as a common law trust as soon as orderly procedure will permit.

5. Northern requests the Commission (i) to find this plan necessary to effectuate the provisions of section 11 (b) (2) of the Public Utility Holding Company Act of 1935 and fair and equitable to the persons affected thereby, (ii) to make an order approving this Plan, and (iii) thereupon to apply to a court, pursuant to the applicable provisions of said act, to enforce and carry out the terms and provisions of this plan.

Northern also requests that the orders of the Commission relating to the distributions pursuant to this plan contain the recitals and other provisions necessary to bring the transactions involved herein within the provisions of section 1808 (f) and Supplement R of the Internal Revenue Code.

6. Northern reserves the right to amend this plan at any time and from time to time, but if the Commission shall

at the time have approved this plan, then only with the approval of the Commission, and if the Court referred to above shall at the time also have approved this plan, then only with the approval of the Commission and of said Court.

The Commission being required by the provisions of section 11 (e) of the act before approving any plan submitted thereunder to find, after notice and opportunity for hearing that the Plan, as submitted, or as modified, is necessary to effectuate the provisions of subsection (b) of section 11 of the act and is fair and equitable to the persons affected thereby; and it appearing to the Commission that it is appropriate in the public interest and in the interest of investors and consumers that notice be given and a hearing be held with respect to said plan to afford all interested persons an opportunity to be heard with respect thereto, and that said plan shall not become effective except pursuant to further order of the Commission;

It further appearing to the Commission that the NEPSCO and Northern Plans involve common questions of law and fact and that the two matters should be consolidated for the purpose of receiving evidence;

It is ordered, That the hearing on the Northern Plan, pursuant to the applicable provisions of the act and rules thereunder be consolidated with the hearing on the NEPSCO Plan and that such hearings be held on December 2, 1952, at 11 a. m., e. s. t., at the offices of the Securities and Exchange Commission, 425 Second Street NW., Washington, D. C., in such room as may be designated by the hearing room clerk in Room 193.

It is further ordered, That any person, other than those persons who previously have been granted participation in this proceeding, desiring to be heard in connection with this proceeding, or otherwise participate herein, shall file with the Secretary of the Commission on, or before, December 1, 1952, his request or application therefor as provided in Rule XVII of the rules of practice of the Commission.

It is further ordered, That Edward C. Johnson, or any other officer, or officers, of the Commission designated by it for that purpose, shall preside at the hearing in the proceeding. The officer so designated to preside at such hearing is hereby authorized to exercise all powers granted to the Commission under section 18 (c) of the act and to a hearing officer under the Commission's rules of practice.

The Division of Public Utilities of the Commission having advised the Commission that it has made a preliminary examination of the Plan and that, upon the basis thereof, the following matters and questions are presented for consideration without prejudice to its specifying additional matters and questions upon further examination:

1. Whether the Plan is necessary to effectuate the provisions of section 11 (b) of the act, and is in conformity with the requirements of the Commission's order of August 4, 1948;

2. Whether the Plan is fair and equitable to the persons affected thereby;

3. Whether the accounting entries are proper and conform to sound accounting principles;

4. Whether the fees and expenses and other remuneration which may be claimed in connection with this Plan and prior plans, and transactions incident thereto, are for necessary services, and are reasonable in amount;

5. Generally, whether the proposed transactions are in all respects in the public interest and in the interest of investors and consumers and consistent with all applicable requirements of the act and rules thereunder; and whether any terms and conditions should be imposed to satisfy the applicable statutory standards.

It is further ordered, That attention be directed at said hearing to the foregoing issues and such other matters and questions as may be presented by this Plan.

It is further ordered, That jurisdiction be reserved to separate either for hearing, in whole or in part, or for disposition, in whole or in part, any of the issues, questions or matters herein set forth, or which may arise in these proceedings, or to consolidate with these proceedings other filings or matters pertaining to the subject matter of these proceedings, and to take such other action as may appear conducive to an orderly, prompt, and economical disposition of the matters involved.

It is further ordered, That the Secretary of the Commission shall give notice of the aforesaid hearing by mailing copies of this Notice and Order by registered mail to New England Public Service Company, Northern New England Company, Central Maine Power Company, Central Vermont Public Service Corporation, Public Service Company of New Hampshire, The Federal Power Commission, Public Service Commission of New Hampshire, Public Service Commission of Vermont and Public Utilities Commission of Maine, and to all other persons previously granted participation in these proceedings; and that notice to all other persons shall be given by publication of this notice and order in the FEDERAL REGISTER and by general release of this Commission with respect to this notice and order to be distributed to the press and mailed to the mailing list for releases issued under the Public Utility Holding Company Act of 1935.

It is further ordered, That Northern give notice of this hearing to all record holders of its shares of beneficial interest by mailing a copy of the Plan, together with a communication giving the time and place of hearing, to such security holders at least seven days prior to the date set for hearing.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 52-12483; Filed Nov. 21, 1952; 8:49 a. m.]

[File No. 70-2839]

NEW ENGLAND ELECTRIC SYSTEM

SUPPLEMENTAL ORDER RELEASING JURISDICTION OVER CERTAIN FEES AND EXPENSES

NOVEMBER 18, 1952.

The Commission, by order dated April 28, 1952, having approved the issuance and sale of 920,573 shares of common stock by New England Electric System ("NEES"), a registered holding company, said order having reserved jurisdiction over the action to be taken to comply with the competitive bidding requirements of Rule U-50 under the Public Utility Holding Company Act of 1935 and over all fees and expenses in connection with said issuance and sale of common stock; and

The Commission, by order dated May 8, 1952, having released jurisdiction with respect to the matters to be determined as a result of competitive bidding under Rule U-50 and with respect to all estimated fees and expenses proposed to be paid except with respect to those fees and expenses set forth below:

Lybrand, Ross Bros. & Montgomery, independent public accountants:	
Fee	$3,600.00
Expenses	109.08
Transfer agents	5,711.00
Registrars	2,493.65
Subscription agents	52,507.06
The First Boston Corp., financial adviser:	
Fee	20,000.00
Expenses	3,425.16
New England Power Service Co.	15,000.40
Simpson, Thacher & Bartlett, independent counsel for underwriters:	
Fee	9,500.00
Expenses	900.00

NEES having filed an amendment to its declaration therein completing the record with respect to the fees and expenses over which the reservation of jurisdiction was continued; and

The Commission having examined said amendment and having considered the record herein and finding that the above amounts are not unreasonable and that jurisdiction with respect to such fees and expenses should be released:

It is ordered, That the jurisdiction heretofore reserved over the fees and expenses set forth above be, and the same hereby is, released, subject to the provisions of Rule U-24.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 52-12479; Filed, Nov. 21, 1952; 8:48 a. m.]

[File No. 70-2958]

MISSOURI LIGHT & POWER CO.

NOTICE OF FILING WITH RESPECT TO PROPOSED ISSUANCE AND SALE OF SHORT-TERM UNSECURED NOTES

NOVEMBER 18, 1952.

Notice is hereby given that a declaration has been filed with the Commission pursuant to the act and the general rules

and regulations promulgated thereunder, by Missouri Power & Light Company ("Missouri Power"), a public utility subsidiary of Union Electric Company of Missouri, a registered holding company and a public utility company, in which declarant states that it considers sections 6 (a) and 7 of the act and Rules U-20, U-23 and U-24, promulgated thereunder, as applicable to the proposed transactions.

All interested persons are referred to said declaration which is on file in the office of this Commission for a statement of the transactions therein proposed which are summarized below:

Declarant proposes to enter into a loan agreement with the Chase National Bank of the City of New York whereby such bank will extend to the company bank loans in the aggregate principal amount of $2,800,000. The first loan in the amount of $1,800,000 will be completed on or before December 10, 1952. The balance of the loan of $1,000,000 is to be made available as needed. Each loan will be evidenced by an unsecured promissory note, which notes in the aggregate will equal the principal amount of the loan. All such notes will mature on December 10, 1953, but may be prepaid without penalty. The interest on the initial loan will be at the rate of 3 percent per annum, and the interest rate on all other loans made as part of the proposed transactions will be at the bank's current prime rate of interest for such paper at the time of borrowing, but not to exceed 3¼ percent. The interest will be payable on June 10, 1953, and at maturity or earlier date of prepayment.

Declarant states that upon completion of the proposed initial loan, the Company will pay off $1,350,000 of unsecured promissory notes now outstanding and held by the Chase National Bank of the City of New York, and the balance of the proceeds of the initial loan will be added to the general funds of the Company to reimburse the treasury for capital expenditures previously made and for other corporate purposes. The balance of the loan is to be utilized as needed to finance the Company's construction program.

The filing states that no State or other Federal Commission has jurisdiction over the proposed transactions and that Missouri Power intends subsequently to fund the proposed loans through the issuance of stocks or bonds or other form of permanent financing.

Declarant estimates that the fees and expenses to be incurred in connection with the proposed transactions will not exceed $1,250, including $500 of legal fees. Declarant requests that the Commission's order herein issue on or before December 9, 1952, and that it be effective upon issuance.

Notice is further given that any interested person may, not later than December 5, 1952, at 5:30 p. m., request the Commission in writing that a hearing be held on such matter stating the nature of his interest, the reasons for such request, and the issues, if any, of fact or law raised by said declaration proposed to be controverted, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 425 Second Street NW., Washington 25, D. C. At any time thereafter such declaration as filed, or as amended, may be granted as provided in Rule U-23 of the rules and regulations promulgated pursuant to said act, or the Commission may exempt such transactions as provided in Rules U-20 (a) and U-100 thereof.

By the Commission.

[SEAL] ORVAL L. DUBOIS, *Secretary.*

[F. R. Doc. 52-12480; Filed, Nov. 21, 1952; 8:48 a. m.]

ECONOMIC STABILIZATION AGENCY

Office of Price Stabilization

CERTAIN REGIONS

LIST OF COMMUNITY CEILING PRICE ORDERS

The following orders under General Overriding Regulation were filed with the Division of the Federal Register on November 13, 1952.

REGION X

Little Rock Order 1-G1-2, covering retail prices for certain dry grocery items sold by retailers in the Little Rock area, filed 11:30 a. m.

Little Rock Order 1-G2-2, covering retail prices for certain dry grocery items sold by retailers in the Little Rock area, filed 11:31 a. m.

Little Rock Order 1-G3-2, covering retail prices for certain dry grocery items sold by retailers in the Little Rock area, filed 11:31 a. m.

Little Rock Order 1-G3-2, Amendment 1, changes certain food items for retail sales in the Little Rock area, filed 11:33 a. m.

Little Rock Order 1-G3A-2, covering retail prices for certain dry grocery items sold by retailers in the Little Rock area, filed 11:32 a. m.

Little Rock Order 1-G4-2, covering retail prices for certain dry grocery items sold by retailers in the Little Rock area, filed 11:32 a. m.

Little Rock Order 1-G4-2, Amendment 1, changes certain food items for retail sales in the Little Rock area, filed 11:33 a. m.

Little Rock Order 1-G4A-2, covering retail prices for certain dry grocery items sold by retailers in the Little Rock area, filed 11:33 a. m.

San Antonio Order II-G3A-1, covering retail prices for certain dry grocery items sold by retailers in the Houston area, filed 11:34 a. m.

San Antonio Order II-G4A-1, covering retail prices for certain dry grocery items sold by retailers in the Houston area, filed 11:34 a. m.

San Antonio Order 1-G1-2, covering retail prices for certain dry grocery items sold by retailers in the San Antonio area, filed 11:36 a. m.

San Antonio Order 1-G2-2, covering retail prices for certain dry grocery items sold by retailers in the San Antonio area, filed 11:36 a. m.

San Antonio Order 1-G3-2, covering retail prices for certain dry grocery items sold by retailers in the San Antonio area, filed 11:35 a. m.

San Antonio Order 1-G3A-2, covering retail prices for certain dry grocery items sold by retailers in the San Antonio area, filed 11:35 a. m.

San Antonio Order 1-G4-2, covering retail prices for certain dry grocery items sold by retailers in the San Antonio area, filed 11:34 a. m.

San Antonio Order 1-G4A-1, covering retail prices for certain dry grocery items sold by retailers in the San Antonio area, filed 11:34 a. m.

Oklahoma City Order 1-G1-2, covering retail prices for certain dry grocery items sold by retailers in the Oklahoma area, filed 11:37 a. m.

Oklahoma City Order 1-G1-2, Amendment 1, changes certain food items for retail sales in the State of Oklahoma, filed 11:37 a. m.

Oklahoma City Order 1-G2-2, covering retail prices for certain dry grocery items sold by retailers in the Oklahoma area, filed 11:36 a. m.

Oklahoma City Order 1-G2-2, Amendment 1, changes certain food items for retail sales in the State of Oklahoma, filed 11:37 a. m.

Oklahoma City Order 1-G4-2, covering retail prices for certain dry grocery items sold by retailers in the Oklahoma area, filed 11:36 a. m.

Oklahoma City Order 1-G4-2, Amendment 1, changes certain food items for retail sales in the State of Oklahoma, filed 11:37 a. m.

New Orleans Order 1-G1-2, covering retail prices for certain dry grocery items sold by retailers in the Louisiana area, filed 11:38 a. m.

New Orleans Order 1-G2-2, covering retail prices for certain dry grocery items sold by retailers in the Louisiana area, filed 11:38 a. m.

New Orleans Order 1-G3-2, covering retail prices for certain dry grocery items sold by retailers in the Louisiana area, filed 11:38 a. m.

New Orleans Order 1-G4-2, covering retail prices for certain dry grocery items sold by retailers in the Louisiana area, filed 11:38 a. m.

New Orleans Order 1-G4A-1, covering retail prices for certain dry grocery items sold by retailers in the Louisiana area, filed 11:39 a. m.

REGION XI

Salt Lake City Order 1-G1-2, covering retail prices for certain dry grocery items sold by retailers in the Salt Lake City area, filed 11:39 a. m.

Salt Lake City Order 1-G2-2, covering retail prices for certain dry grocery items sold by retailers in the Salt Lake City area, filed 11:40 a. m.

Salt Lake City Order 1-G4-2, covering retail prices for certain dry grocery items sold by retailers in the Salt Lake City area, filed 11:40 a. m.

Salt Lake City Order 1-G4A-2, covering retail prices for certain dry grocery items sold by retailers in the Salt Lake City area, filed 11:40 a. m.

Denver Order 1-G1-2, covering retail prices for certain dry grocery items sold by retailers in the Colorado area, filed 11:41 a. m.

Denver Order 1-G2-2, covering retail prices for certain dry grocery items sold by retailers in the Colorado area, filed 11:41 a. m.

Denver Order 1-G4-2, covering retail prices for certain dry grocery items sold by retailers in the Colorado area, filed 11:41 a. m.

REGION XII

Los Angeles Order 1-G1-1, Amendment 3, changes certain food items for retail sales in the Los Angeles area, filed 11:42 a. m.

Los Angeles Order 1-G2-1, Amendment 3, changes certain food items for retail sales in the Los Angeles area, filed 11:42 a. m.

Los Angeles Order 1-G3-1, Amendment 3, changes certain food items for retail sales in the Los Angeles area, filed 11:43 a. m.

Los Angeles Order 1-G4-1, Amendment 3, changes certain food items for retail sales in the Los Angeles area, filed 11:43 a. m.

Los Angeles Order 1-G4A-1, Amendment 3, changes certain food items for retail sales in the Los Angeles area, filed 11:44 a. m.

REGION XIII

Portland Order 1–G1–2, covering retail prices for certain dry grocery items sold by retailers in the Portland area, filed 11:44 a. m.

Portland Order 1–G2–2, covering retail prices for certain dry grocery items sold by retailers in the Portland area, filed 11:44 a. m.

Portland Order 1–G4–2, covering retail prices for certain dry grocery items sold by retailers in the Portland area, filed 11:45 a. m.

Portland Order 1–G4A–2, covering retail prices for certain dry grocery items sold by retailers in the Portland area, filed 11:45 a. m.

Spokane Order 1–G1–1, covering retail prices for certain dry grocery items sold by retailers in the Spokane area, filed 11:46 a. m.

Spokane Order 1–G2–1, covering retail prices for certain dry grocery items sold by retailers in the Spokane area, filed 11:46 a. m.

Spokane Order 1–G4–1, covering retail prices for certain dry grocery items sold by retailers in the Spokane area, filed 11:47 a. m.

Spokane Order 1–G4A–1, covering retail prices for certain dry grocery items sold by retailers in the Spokane area, filed 11:47 a. m.

Boise Order 1–G4–1, Amendment 1, changes certain food items for retail sales in the Boise area, filed 11:48 a. m.

Copies of any of these orders may be obtained in any OPS Office in the designated city.

JOSEPH L. DWYER,
Recording Secretary.

[F. R. Doc. 52–12472; Filed, Nov. 19, 1952; 10:43 a. m.]

[Ceiling Price Regulation 34, as amended, Supplementary Regulation 3, as amended, section 5, Special Order 7]

CHRYSLER CORP., PLYMOUTH DIVISION

APPROVAL OF REVISIONS ATTACHED TO LETTER TO DEALERS DATED OCTOBER 28, 1952

Statement of considerations. This Special Order, pursuant to section 5 of Supplementary Regulation 3 to Ceiling Price Regulation 34, approves certain modifications and supplements to time allowances which appear in the (Group 21) Supplement to Plymouth 1952 Service Operation Time Schedule.

The Director of Price Stabilization has determined from the data submitted by the publisher of the (Group 21) Supplement to Plymouth 1952 Service Operation Time Schedule that the approval of these modifications and supplements would not be inconsistent with the purposes of the Defense Production Act of 1950, as amended.

Special provisions. 1. On and after the effective date of this order, the modifications and supplements to (Group 21) Supplement to Plymouth 1952 Service Operation Time Schedule, as covered in Plymouth Application No. P–1 are authorized for use in establishing the time allowances for the operations described therein.

2. The following notice must be printed or stamped in a prominent position in the publication "Approved by OPS November 19, 1952, by Special Order No. 7 issued under section 5 of SR 3 to CPR 34."

3. All provisions of Ceiling Price Regulation 34, as amended, and Supplementary Regulation 3, as amended, except as changed by this Special Order shall remain in full force and effect.

4. This Special Order or any provision thereof may be revoked, suspended or amended at any time by the Director of Price Stabilization.

Effective date. This order shall become effective November 19, 1952.

TIGHE E. WOODS,
Director of Price Stabilization.

NOVEMBER 18, 1952.

[F. R. Doc. 52–12442; Filed, Nov. 18, 1952; 11:46 a. m.]

[Ceiling Price Regulation 34, as amended, Supplementary Regulation 3, as amended, section 5, Special Order 8]

PACKARD MOTOR CAR CO.

APPROVAL OF REVISIONS ATTACHED TO LETTER TO DEALERS, DATED NOVEMBER 7, 1952

Statement of considerations. This Special Order, pursuant to section 5 of Supplementary Regulation 3 to Ceiling Price Regulation 34, approves certain modifications and supplements to time allowances which appear in the Packard Flat Rate Manual, 24th Series.

The Director of Price Stabilization has determined from the data submitted by the publisher of the Packard Flat Rate Manual, 24th Series, that the approval of these modifications and supplements would not be inconsistent with the purposes of the Defense Production Act of 1950, as amended.

Special provision. 1. On and after the effective date of this order, the modifications and supplements to the Packard Flat Rate Manual, 24th Series, as covered in Packard Application No. 52T–35 are authorized for use in establishing the time allowances for the operations described therein.

2. The following notice must be printed or stamped in a prominent position in the publication "Approved by OPS November 19, 1952, by Special Order No. 8 issued under section 5 of SR 3 to CPR 34."

3. All provisions of Ceiling Price Regulation 34, as amended, and Supplementary Regulation 3, as amended, except as changed by this Special Order shall remain in full force and effect.

4. This Special Order or any provision thereof may be revoked, suspended or amended at any time by the Director of Price Stabilization.

Effective date. This order shall become effective November 19, 1952.

TIGHE E. WOODS,
Director of Price Stabilization.

NOVEMBER 18, 1952.

[F. R. Doc. 52–12443; Filed, Nov. 18, 1952; 11:46 a. m.]

[Ceiling Price Regulation 34, as amended, Supplementary Regulation 3, as amended, section 5, Special Order 9]

NASH-KELVINATOR CORP., NASH MOTORS DIVISION

APPROVAL OF REVISIONS ATTACHED TO LETTER TO DEALERS, DATED NOVEMBER 4, 1952

Statement of consideration. This Special Order, pursuant to section 5 of Supplementary Regulation 3 to Ceiling Price Regulation 34, approves certain modifications and supplements to time allowances which appear in the Nash Flat Rate Schedule, 1952.

The Director of Price Stabilization has determined from the data submitted by the publisher of the Nash Flat Rate Schedule, 1952, that the approval of these modifications and supplements would not be inconsistent with the purposes of the Defense Production Act of 1950, as amended.

Special provisions. 1. On and after the effective date of this order, the modifications and supplements to the Nash Flat Rate Schedule, 1952, as covered in Nash Application No. USZ 52–7P and No. USD 52–7P are authorized for use in establishing the time allowances for the operations described therein.

2. The following notice must be printed or stamped in a prominent position in the publication "Approved by OPS November 19, 1952, by Special Order No. 9 issued under section 5 of SR 3 to CPR 34."

3. All provisions of Ceiling Price Regulation 34, as amended, and Supplementary Regulation 3, as amended, except as changed by this Special Order shall remain in full force and effect.

4. This Special Order or any provision thereof may be revoked, suspended or amended at any time by the Director of Price Stabilization.

Effective date. This order shall become effective November 19, 1952.

TIGHE E. WOODS,
Director of Price Stabilization.

NOVEMBER 18, 1952.

[F. R. Doc. 52–12444; Filed, Nov. 18, 1952; 11:46 a. m.]

[Ceiling Price Regulation 32, Supplementary Regulation 2, Section 3, Special Order 26]

FALCON FIELD, NEVADA COUNTY, ARKANSAS

CRUDE PETROLEUM CEILING PRICES ADJUSTED ON AN IN-LINE BASIS

Statement of considerations. This special order adjusts the ceiling price for the purchase of crude petroleum produced from the Falcon Field (Travis Peak Formation), Nevada County, Arkansas.

The Office of Price Stabilization has been requested to eliminate the differentials heretofore imposed upon crude petroleum produced from the Falcon Field (Travis Peak Formation), Nevada County, Arkansas. During the base period there was a lack of competitive factors and as a result, this crude petro-

leum was sold at a lower price than that paid for crude petroleum of comparable quality produced in this same general area. It appears that this condition has now been eliminated and these differentials should no longer be imposed.

From the information available to this office, it appears that the requested price of $2.63 per barrel for 40° API gravity and above with a 2-cent differential less for each degree of gravity below 40°, down to $2.21 per barrel for below 20° API gravity does not exceed the ceiling price of comparable crude petroleum produced in this same area.

Special provisions. For the reasons set forth in the Statement of Considerations and pursuant to the provisions of section 3 of Supplementary Regulation 2 to Ceiling Price Regulation 32, *It is ordered:*

1. That the ceiling price at the lease receiving tank for crude petroleum produced from the Falcon Field (Travis Peak Formation), Nevada County, Arkansas shall be: $2.63 per barrel for 40° API gravity and above with a 2-cent differential less for each degree of gravity below 40°, down to $2.21 per barrel for below 20° API gravity.

2. All provisions of Ceiling Price Regulation 32, except as inconsistent with the provisions of this order, shall remain in full force and effect as to the commodities covered by this order.

3. This order may be amended, modified or revoked by the Director of Price Stabilization at any time.

Effective date. This special order shall become effective on November 26, 1952.

TIGHE E. WOODS,
Director of Price Stabilization.

NOVEMBER 18, 1952.

[F. R. Doc. 52-12438; Filed, Nov. 18, 1952; 11:45 a. m.]

[Ceiling Price Regulation 32, Supplementary Regulation 2, Section 3, Special Order 29]

CIRCLE RIDGE FIELD, FREMONT COUNTY, WYOMING

CRUDE PETROLEUM CEILING PRICES ADJUSTED ON AN IN-LINE BASIS

Statement of considerations. This special order adjusts the ceiling price for the sale of crude petroleum produced from Circle Ridge Field, Fremont County, Wyoming.

The Office of Price Stabilization has been requested to eliminate the differentials heretofore imposed upon crude petroleum produced from the Circle Ridge Field, Fremont County, Wyoming. During the base period there was a lack of competitive factors and an excess supply of heavy crude petroleum and as a result, the crude petroleum produced from the Circle Ridge Field, Fremont County, Wyoming was sold at a lower price than that paid for crude petroleum of comparable quality produced in this same general area. It appears that this condition has now been eliminated and these differentials should no longer be imposed.

From the information available to this office, it appears that the following requested ceiling price does not exceed the ceiling price of comparable crude petroleum produced in this same area:

Gravity:	Price	Gravity:	Price
15–15.9	$1.28	28–28.9	$2.04
16–16.9	1.34	29–29.9	2.09
17–17.9	1.40	30–30.9	2.14
18–18.9	1.46	31–31.9	2.19
19–19.9	1.52	32–32.9	2.23
20–20.9	1.58	33–33.9	2.27
21–21.9	1.64	34–34.9	2.31
22–22.9	1.70	35–35.9	2.35
23–23.9	1.76	36–36.9	2.39
24–24.9	1.82	37–37.9	2.41
25–25.9	1.88	38–38.9	2.43
26–26.9	1.94	39–39.9	2.45
27–27.9	1.99	40 and above	2.47

Special provisions. For the reasons set forth in the Statement of Considerations and pursuant to the provisions of Section 3 of Supplementary Regulation 2 to Ceiling Price Regulation 32, *It is ordered:*

1. That the ceiling price at the lease receiving tank for crude petroleum produced from the Circle Ridge Field, Fremont County, Wyoming shall be: $1.28 per barrel for 15° API gravity and below, increasing to $2.47 per barrel for 40° API gravity and above, as listed on Page 1 of this order.

2. All provisions of Ceiling Price Regulation 32, except as inconsistent with the provisions of this order, shall remain in full force and effect as to the commodities covered by this order.

3. This order may be amended, modified or revoked by the Director of Price Stabilization at any time.

Effective date. This special order shall become effective on November 19, 1952.

TIGHE E. WOODS,
Director of Price Stabilization.

NOVEMBER 18, 1952.

[F. R. Doc. 52-12441; Filed, Nov. 18, 1952; 11:46 a. m.]

[Ceiling Price Regulation 32, Supplementary Regulation 2, Section 3, Special Order 27]

DARLING POOL, GLACIER COUNTY, MONTANA

CRUDE PETROLEUM CEILING PRICES ADJUSTED ON AN IN-LINE BASIS

Statement of considerations. This special order adjusts the ceiling price for the purchase of crude petroleum produced from the Darling Pool, Glacier County, Montana.

The Office of Price Stabilization has been requested to eliminate the differentials heretofore imposed upon crude petroleum produced from the Darling Pool, Glacier County, Montana. During the base period adequate low-cost transportation was not available and as a result, the crude petroleum produced from the Darling Pool, Glacier County, Montana, was sold at a lower price than that paid for crude petroleum of comparable quality produced in this same general area. It appears that this condition has now been eliminated and these differentials should no longer be imposed.

From the information available to this Office, it appears that the requested price of $2.7775 per barrel for 40° API gravity and above with a 2½-cent differential less for each degree of gravity below 40°, down to $2.50 per barrel for 29°–29.9° API gravity and below, does not exceed the area in-line ceiling price.

Special provisions. For the reasons set forth in the Statement of Considerations and pursuant to the provisions of section 3 of Supplementary Regulation 2 to Ceiling Price Regulation 32, *It is ordered:*

1. That the ceiling price at the lease receiving tank for crude petroleum produced from the Darling Pool, Glacier County, Montana, shall be: $2.7775 per barrel for 40° API gravity and above with a 2½-cent differential less for each degree of gravity below 40°, down to $2.50 per barrel for 29°–29.9° API gravity and below.

2. All provisions of Ceiling Price Regulation 32, except as inconsistent with the provisions of this order, shall remain in full force and effect as to the commodities covered by this order.

3. This order may be amended, modified or revoked by the Director of Price Stabilization at any time.

Effective date. This special order shall become effective on November 19, 1952.

TIGHE E. WOODS,
Director of Price Stabilization.

NOVEMBER 18, 1952.

[F. R. Doc. 52-12439; Filed, Nov. 18, 1952; 11:45 a. m.]

[Ceiling Price Regulation 32, Supplementary Regulation 2, Section 3, Special Order 28]

CERTAIN FIELDS IN LOUISIANA

CRUDE CONDENSATE CEILING PRICES ADJUSTED ON AN IN-LINE BASIS

Statement of consideration. This special order adjusts the ceiling price for the sale of crude condensate produced from the following listed Louisiana fields:

Fields:	Parishes
Alliance	Plaquemines.
Bayou de Fleur	Jefferson-Plaquemines.
Coquille Bay	Plaquemines.
Delta Farms	Lafourche.
Gillis-English Bayou	Calcasieu.
Grand Bay	Plaquemines.
Lucy	St. Charles.
Main Pass (block 35)	Offshore, Plaquemines.
Main Pass (block 69)	Do.
Montz	St. Charles.
Quarantine Bay	Plaquemines.
Romere Pass	Do.
South Barataria	Jefferson.
St. Martinville	St. Martin.
West Delta Farms	Lafourche.

The Office of Price Stabilization has been requested to eliminate the differentials heretofore imposed upon crude petroleum produced from the above Louisiana fields. During the base period there was a lack of competitive factors and curtailed production of condensate caused by a lack of outlets for natural gas and as a result, this crude condensate was sold at a lower price than

that paid for crude condensate of comparable quality produced in this same general area. It appears that this condition has now been eliminated and these differentials should no longer be imposed.

From the information available to this Office, it appears that the requested ceiling price of $2.85 per barrel flat does not exceed the ceiling price of comparable crude condensate produced in this same area.

Special provisions. For the reasons set forth in the Statement of Considerations and pursuant to the provisions of Section 3 of Supplementary Regulation 2 to Ceiling Price Regulation 32, *It is ordered:*

1. That the ceiling price at the lease receiving tank for crude condensate produced from the above listed Louisiana fields shall be: $2.85 per barrel flat.

2. All provisions of Ceiling Price Regulation 32, except as inconsistent with the provisions of this order, shall remain in full force and effect as to the commodities covered by this order.

3. This order may be amended, modified or revoked by the Director of Price Stabilization at any time.

Effective date. This special order shall become effective on November 19, 1952.

TIGHE E. WOODS,
Director of Price Stabilization.

NOVEMBER 18, 1952.

[F. R. Doc. 52-12440; Filed, Nov. 18, 1952; 11:45 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

[Vesting Order 19064]

KAETHE SCHUMANN

In re: Rights of Kaethe Schumann under Insurance Contract. File No. F-28-8687-H-1.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); Public Law 181, 82d Congress, 65 Stat. 451; Executive Order 9193, as amended by Executive Order 9567 (3 CFR 1943 Cum. Supp.; 3 CFR 1945 Supp.); Executive Order 9788 (3 CFR 1946 Supp.) and Executive Order 9989 (3 CFR 1948 Supp.), and pursuant to law, after investigation, it is hereby found:

1. That Kaethe Schumann, whose last known address is (24a) Cuxhaven, British Zone, Reinekestrasse 27 pt., Germany, on or since December 11, 1941, and prior to January 1, 1947, was a resident of Germany and is, and prior to January 1, 1947, was a national of a designated enemy country (Germany);

2. That the net proceeds due or to become due under a contract of insurance evidenced by Policy No. 98,454 issued by the State Mutual Life Assurance Company, Worcester, Massachusetts, to Walter C. Schumann, together with the right to demand, enforce, receive and collect said net proceeds, is property which is and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Kaethe Schumann, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That the national interest of the United States requires that the person named in subparagraph 1 hereof be treated as a person who is and prior to January 1, 1947, was a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 17, 1952.

For the Attorney General.

[SEAL] ROWLAND F. KIRKS,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-12485; Filed, Nov. 21, 1952; 8:49 a. m.]

[Vesting Order 19065]

MARGARET BUBA

In re: Debt owing to Margaret Buba. F-28-31988-E-1.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); Public Law 181, 82d Congress, 65 Stat. 451; Executive Order 9193, as amended by Executive Order 9567 (3 CFR 1943 Cum. Supp.; 3 CFR 1945 Supp.); Executive Order 9788 (3 CFR 1946 Supp.) and Executive Order 9989 (3 CFR 1948 Supp.), and pursuant to law, after investigation, it is hereby found:

1. That Margaret Buba, whose last known address is Bexterhagen No. 10, Post Schotmar, In Lippe, Germany, on or since December 11, 1941, and prior to January 1, 1947, was a resident of Germany and is, and prior to January 1, 1947, was a national of a designated enemy country (Germany);

2. That the property described as follows: That certain debt or other obligation evidenced by a check numbered R 89411, dated December 7, 1942, in the amount of $45.30, drawn on the National Bank of Detroit, Detroit, Michigan, in the name of Margaret Buba, and representing the Sixth (Final) Dividend on Claim No. 21-12544, against the First National Bank, Detroit, together with any and all rights to demand, enforce and collect the aforesaid debt or other obligation, and any and all rights in, to and under said check,

is property which is and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, Margaret Buba, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That the national interest of the United States requires that the person identified in subparagraph 1 hereof, be treated as a person who is and prior to January 1, 1947, was a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 17, 1952.

For the Attorney General.

[SEAL] ROWLAND F. KIRKS,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-12486; Filed, Nov. 21, 1952; 8:49 a. m.]

[Vesting Order 14749, Amdt.]

MARIE MULLER REICHENAUER

In re: Stock, bonds and bank accounts owned by and debts owing to Marie Muller Reichenauer, also known as Marie Muller.

Vesting Order 14749, dated June 9, 1950, is hereby amended as follows and not otherwise:

By deleting from Exhibit A of the aforesaid Vesting Order 14749, the par value "No p. v." and the certificate number "C1979", set forth with respect to 100 shares of Oliver Corp. and substituting therefor the par value "$1.00" and certificate number "C19571",

All other provisions of Vesting Order 14749, and all actions taken by or on behalf of the Attorney General of the United States in reliance thereon, pursuant thereto and under the authority thereof are hereby ratified and confirmed.

Executed at Washington, D. C., on November 17, 1952.

For the Attorney General.

[SEAL] ROWLAND F. KIRKS,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-12488; Filed, Nov. 21, 1952; 8:49 a. m.]

[Vesting Order 19066]

MRS. EMMA HAHNE

In re: Bank accounts owned by the personal representatives, heirs, next of kin, legatees and distributees of Mrs. Emma Hahne, deceased. D-28-13111-E-1; E-2.

Under the authority of the Trading With the Enemy Act, as amended (50 U. S. C. App. and Sup. 1-40); Public Law 181, 82d Congress, 65 Stat. 451; Executive Order 9193, as amended by Executive Order 9567 (3 CFR 1943 Cum. Supp.; 3 CFR 1945 Supp.); Executive Order 9788 (3 CFR 1946 Supp.) and Executive Order 9989 (3 CFR 1948 Supp.), and pursuant to law, after investigation, it is hereby found:

1. That the personal representatives, heirs, next of kin, legatees and distributees of Mrs. Emma Hahne, deceased, who there is reasonable cause to believe on or since December 11, 1941, and prior to January 1, 1947, were residents of Germany, are, and prior to January 1, 1947, were nationals of a designated enemy country (Germany);

2. That the property described as follows:

a. That certain debt or other obligation of The City National Bank, South Norwalk, Connecticut, in the amount of $3,878.83 as of August 26, 1949, being a portion of funds on deposit in a Savings Account No. 14442, entitled Otto or Katherine Stern, maintained at the aforesaid bank, together with any and all accruals to the aforesaid debt or other obligation and any and all rights to demand, enforce and collect the same, and

b. That certain debt or other obligation of The Westport Bank & Trust Company, Westport, Connecticut, in the amount of $3,325.74 as of July 7, 1949, being a portion of funds on deposit in a Savings Account No. 23255, entitled Otto Stern or Mrs. Katie Stern, maintained at the aforesaid bank, together with any and all accruals to the aforesaid debt or other obligation and any and all rights to demand, enforce and collect the same,

is property which is and prior to January 1, 1947, was within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the personal representatives, heirs, next of kin, legatees and distributees of Mrs. Emma Hahne, deceased, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

3. That the national interest of the United States requires that the persons referred to in subparagraph 1 hereof, be treated as persons who are and prior to January 1, 1947, were nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on November 18, 1952.

For the Attorney General.

[SEAL] ROWLAND F. KIRKS,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 52-12487; Filed, Nov. 21, 1952; 8:49 a. m.]